

**COURSE DATA****DATA SUBJECT**

**Code:** 44196  
**Name:** Business financial information  
**Cycle:** Master's Degree  
**ECTS Credits:** 3  
**Academic year:** 2025-26

**STUDY (S)**

Degree	Center	Acad. year	Period
2195 - Master's Degree in Corporate Finance	Facultat d'Economia	1	First quarter

**SUBJECT-MATTER**

Degree	Subject-matter	Character
2195 - Master's Degree in Corporate Finance	Accounting	COMPULSORY

**COORDINATION**

MATEU BARTOLOME GUILLERMO

**SUMMARY**

The course Business Financial Information is part of the Accounting subject area and aims to enable students to handle and understand the external financial information of a company and its characteristics according to the applicable regulations, from the perspective of different users. To achieve this, the role of accounting information in investment decision-making will be studied, both from the perspective of shareholders and creditors. The characteristics of the applicable regulations in each case and the particularities of SMEs will be analyzed. Specific balance sheet items will be covered, along with the different types of assets and liabilities, with special emphasis on financial instruments and their features. Once students are familiar with these concepts, financial statement analysis tools will be examined, focusing on key ratios and figures.

**PREVIOUS KNOWLEDGE****RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE**

There are no specified enrollment restrictions with other subjects of the curriculum.

**OTHER REQUIREMENTS**

Se requieren conocimientos básicos de Contabilidad y Finanzas.



## COMPETENCES / LEARNING OUTCOMES

### 2195 - Master's Degree in Corporate Finance

Actuar en el marco de los Derechos Humanos, los principios democráticos, los principios de igualdad entre mujeres y hombres, de solidaridad, de protección medioambiental, de accesibilidad universal y diseño para todos, y de fomento de la cultura de la paz.

Analizar de forma crítica tanto su trabajo como responsable de las finanzas empresariales, como el de sus compañeros.

Analizar los estados financieros externos de la empresa, las necesidades de los usuarios de los mismos, la normativa aplicable así como las herramientas de análisis para tomar decisiones.

Capacidad para preparar, redactar y exponer en público informes y proyectos sobre política económica y economía pública de manera clara y coherente, defenderlos con rigor y tolerancia y responder satisfactoriamente a críticas sobre los mismos.

Construir una actitud proactiva ante los posibles cambios económicos y financieros que se produzcan en el ámbito de su labor profesional como responsable de las finanzas de la empresa.

Habilidades en la negociación y resolución de problemas y conflictos en el ámbito económico-financiero de la empresa.

Integrar en el área financiera de la empresa las nuevas tecnologías en su labor profesional.

Justificar el marco teórico de la contabilidad de costes y sus principales herramientas para la racionalización del coste y optimización de la rentabilidad empresarial.

Ser capaz de buscar, seleccionar y valorar información emanada de los distintos agentes del entorno, a través de métodos tradicionales y de las tecnologías de la información y de la comunicación para utilizarla de forma efectiva ante problemas y situaciones relacionadas con las finanzas corporativas.

Students should apply acquired knowledge to solve problems in unfamiliar contexts within their field of study, including multidisciplinary scenarios.

Students should be able to integrate knowledge and address the complexity of making informed judgments based on incomplete or limited information, including reflections on the social and ethical responsibilities associated with the application of their knowledge and judgments.

Students should communicate conclusions and underlying knowledge clearly and unambiguously to both specialized and non-specialized audiences.

Students should demonstrate self-directed learning skills for continued academic growth.

Students should possess and understand foundational knowledge that enables original thinking and research in the field.

Tomar decisiones tanto individuales como colectivas en su labor profesional como responsable financiero de la empresa.



Trabajar en equipo con eficacia y eficiencia tanto en el área financiera como en las otras áreas funcionales de la empresa.

Valorar la situación de una empresa a partir del análisis e interpretación de sus estados financieros y de la información de la contabilidad interna.

## DESCRIPTION OF CONTENTS

1. Accounting aspects of financial instruments
  - a. Classification
  - b. Valuation
  
2. Financial information in the company
  - a. Users of financial information
  - b. Mandatory financial statements
  - c. Operating financial statements
  
3. Study of the composition and evolution of financial statement items
  
4. Analysis of Financial Balance
  - a. Solvency and debt
  - b. Liquidity and payment capacity
  - c. Working capital needs
  
5. Profitability analysis
  - a. Economic profitability
  - b. Financial profitability
  - c. Financial leverage
  
6. Real company case study
  - a. Excel template development

## WORKLOAD

### PRESENCIAL ACTIVITIES

Activity	Hours
Tutorials	3,00
Theoretical and practical classes	22,00
Group work	5,00
<b>Total hours</b>	<b>30,00</b>

### NON PRESENCIAL ACTIVITIES



<b>Activity</b>	<b>Hours</b>
Attendance at other activities	0,00
Individual or group project	0,00
Independent study and work	15,00
Preparation of lessons	5,00
Preparation for assessment activities	10,00
Resolution of case studies	15,00
<b>Total hours</b>	<b>45,00</b>

## TEACHING METHODOLOGY

Combination of group learning with the professor through participatory lectures, individual study, and group work, supported by tutoring sessions.

During the classes, the SABI database will be used to download economic and financial information from a company's financial statements and carry out its analysis.

## EVALUATION

To assess the course content and competencies, students must complete a group project consisting of a report on the economic and financial situation of a real company, based on the analysis of its annual accounts.

An exam will be administered with questions related to the economic and financial situation of the company analyzed in the report.

The final grade is divided into 50% for the report and 50% for the written exam.

Students must obtain a minimum of 5 points in each part (report and exam) separately in order to pass the course.

If either part does not reach the minimum score, it must be retaken in the second examination session.

## REFERENCES

- Garrido Miralles, Pascual e Íñiguez Sánchez, Raúl (2012): Análisis de estados contables. Elaboración e interpretación de la información financiera. Ed. Ediciones Pirámide. Plan General de Contabilidad. Plan General de Contabilidad de Pequeñas y Medianas Empresas.
- IASB: NIC 1. Presentación de estados financieros. IASB: NIIF 7. Instrumentos financieros:



Información a revelar. IASB: NIIF 9. Instrumentos financieros. IASB: NIIF para las PYMES.