



EDUCATIONAL PROJECT

**Introduction to Finances**

**Group 9**

**2019-20 ACADEMIC YEAR**

<b>Basic details of the subject</b>	
<b>Qualification:</b>	Degree in Finance and Accounting
<b>Syllabus year:</b>	2009
<b>Year implemented:</b>	2019-20
<b>Establishment:</b>	Faculty of Tourism and Finance
<b>Subject name:</b>	Introduction to Finances
<b>Subject code:</b>	1610008
<b>Types:</b>	CORE / BASIC TRAINING
<b>Course:</b>	1
<b>Teaching period:</b>	Second term
<b>ECTS credits:</b>	6
<b>Total hours:</b>	150
<b>Area/s:</b>	Financial Economics and Accounting
<b>Department/s:</b>	Financial Economics and Operational Management

**Subject coordinator**

IRIMIA DIEGUEZ ANA ISABEL

**Teaching staff**

Main group teaching staff:

VEGA PASCUAL MANUELA

Teaching staff of other subject groups:

ALBORT MORANT GEMA

CANTO CUEVAS FRANCISCO JAVIER

FERNANDEZ POLVILLO CARMEN

GRANDE GUTIERREZ JUAN CARLOS

IRIMIA DIEGUEZ ANA ISABEL

**Objectives and competences**

OBJECTIVE



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1. Know the financial resources available for the company
2. Establishment of selective investment criteria, with their respective models and application of techniques for their evaluation
3. Analysis of investments and their financing
4. Interpreting and critically evaluating the results obtained

COMPETENCES

Specific competences:

G03. Have a capacity for analysis and synthesis

G14. Be capable of working in a team.

G19. Know and understand the social responsibility derived from business activities.

G21. Apply the basic general knowledge required by Finance and Accounting department professional to practice.

E09. Know and apply basic concepts of Finances.

E48. Acquire skills and master computer tools applied to the different Economic and Business Sciences and financial-accounting management subjects

E58. Be capable of preparing and interpreting accounting information, both financial, for external users, and internal, for management control and decision making.

E59. Solve financing decision and business investment financial valuation problems.



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General competences:

1. Capacity for analysis and synthesis
2. Skills for retrieving and analyzing information from different sources
3. Teamwork

**Thematic contents or blocks**

CHAPTER 1: Economic and financial structures: The balance sheet.

CHAPTER 2: The economic-financial operation of a company.

CHAPTER 3: Finances.

CHAPTER 4: Assessing investments and funding.

CHAPTER 5: Criteria for the economic assessment of projects.

CHAPTER 6: The cost of financial sources. Economic and financial feasibility.

**Detailed list and sequencing of the content**

CHAPTER 1: Economic and financial structures: The balance sheet.

CHAPTER 2: The economic-financial operation of a company.

CHAPTER 3: Finances.



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CHAPTER 4: Assessing investments and funding.

CHAPTER 5: Criteria for the economic assessment of projects.

CHAPTER 6: The cost of financial sources. Economic and financial feasibility.

**Educational activities and class hours**

Activity	Credits	Hours
B Theoretical Classes / Practicals	6	60

**Teaching-learning methodology**

As part of the European credit implementation philosophy, the Introduction to Finance classes will consist in four components: theoretical classes, to convey the concepts and basic tools of our discipline; practical classes to apply the theoretical content to real or realistic business cases; additional activities and individual and group tutorials.

**Theoretical classes**

The most commonly used method will be master classes and the oral presentation will be backed up with computer presentations. The master classes will be linked and complemented with the bibliography provided to students. In addition, students will have subject support materials that will cover the main theoretical content of the subject with references to the recommended manuals. This material is available from the school's copy shop, and the virtual teaching platform.

**Practicals**

In all the subjects, students will be given problems and practical exercises to make it easier for them to understand and handle the techniques and management tools specific to each subject on the syllabus. In this sense, the teacher will work together with the students to solve at least one problem that involves the use of each type of tool, as they learn the theoretical foundations of each topic.



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In this case, the teacher will use the blackboard and, where appropriate, computer presentations.

Whenever problem-solving calls for it, the teacher will try to arrange practical classes with computers in the classroom, in order to familiarize students with the computer techniques associated with resolving financial problems.

To let students make the most of these classes, lists of cases reports and problems related to the subject matter will be published using the same means as for the theoretical material; and the teacher will indicate the specific cases they will be working on in each class, so that students can prepare them properly. When deemed appropriate, readings and real cases will be used to give students further insight into the financial world, using commentary, analysis and discussion of the said material.

In any case, it must be taken into account that the methodology used will be tailored to the circumstances of the classroom and the size of the group.

#### OTHER ACTIVITIES:

The out-of-school activities proposed to make up the hours in students' workloads consist of resolving practical cases oriented to foster students' ability to analyse the companies' real financial information.

Similarly, students will be advised to attend seminars and conferences on topics related to the subject contents.

#### TUTORIALS:

Individual and group tutorials will allow students to clear up any doubts, and gain further insight into certain subjects of their interest. One of the main problems that students face each course is the difficulties involved in relating, understanding and transmitting knowledge.



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To address this problem, we intend to implement a tutorial action plan, with the following objectives:

1. To guide students in their studies following the educational criteria set out in the subject syllabus and by the teacher himself.
2. Clarify and explain to students any questions about the contents of the subject, matter or discipline.
3. Participate in the ongoing assessment of the students.

General rule: Students will attend the tutorials of the teacher assigned to the group in which they are enrolled.

#### **Assessment and qualification systems and criteria**

Students must obtain a minimum final grade of 5 points to pass the subject.

The subject grade and final mark will be calculated adding up, with the corresponding weights, the scores obtained in each of the following items:  
written exams and academic activities proposed by the teacher.

As long as the number of students per group allows it, mid-term exams will be held, allowing students to pass with coursework.

In the September and December examinations, only the grade obtained in the examination will be taken into account.



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The definitive structure of each exam will be specified when the exam in question is announced. However, they will normally have two parts:

1. Theoretical: which may consist of a multiple-choice test or a few short answer questions, some with numerical calculations.
2. Practical: This will include one or more cases related to the subject matter taught during the course.

#### **Group qualification criteria**

There will be two systems, if the classroom access conditions and number of students allow it:

##### 1) TWO MID-TERM EXAMS.

Two mid-term exams (100% of the grade)

The first exam will be on topics 1 and 2, while the subject matter of the second will be topics 3, 4, 5 and 6.

Students must pass BOTH EXAMS, and if they fail one of them, they must sit the final exam (on either of the official dates) on the whole subject, in order to pass the subject.

Students pass a mid-term exam if they score at least 5 points and have scored a minimum of 3 points out of 10 in any of the parts that make up the exam.

The total score obtained in the mid-term exams will be calculated taking into account that each exam accounts for 50% of the score.

Students can sit the final exam if they do not pass the subject in the mid-term exams.

The structure of the mid-term exams (type of questions, number of practical cases), place and date will be announced well in advance.



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2) FINAL EXAM (only option in the September and December sittings)

The final exam will account for 100% of the grade obtained by students

To pass the subject in this exam, students must score at least 5 points in the exam, taking into account that they must score a minimum of 3 points out of 10 in any of the parts that make up the exam.

The structure of the exam (type of questions, number of practical cases), will be disclosed in the official announcement, which will also indicate the exam date and venue as published by the school on its website.

In both systems, exams will consist of a theoretical part and a practical part.

The theoretical part will consist of objective multiple-choice tests, several short-answer questions, or several theoretical and practical questions.

The practical part will involve working on one or several problems similar to those that students have worked on during the subject's practical classes.

The assessment will try to measure the extent to which students manage to apply the knowledge acquired to real business situations and other aspects of the specific objectives.

**ASSESSMENT CRITERIA FOR STUDENTS WITH SPECIAL ACADEMIC NEEDS:**

If any students have special academic needs and meet the conditions regarding the situation and procedure for applying and verifying their special needs status, according to Article 26 et seq. of the University of Seville Student General Regulations (University of Seville Bulletin nº 4, published on 1 April 2009), the University will study what courses of actions are required to satisfy these students' demands as appropriately as possible, depending on the resources available.





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The curriculum accommodation plan will be drawn up in the first week of classes, with appropriate technical supervision from the disabled student functional care unit mentioned in article 29 and of the Technical Committee mentioned in article 30 of the General Regulations.

Students applying for this status must have the recommended planning and assessment system, which must comply with the objectives laid down in the subject's educational project.

**GENERAL RULES:**

Whenever students are going to sit official exams, they must turn up for the exam with the group in which they are enrolled. This rule will also apply to mid-term exams.

Students must bring to the exam their ID card or any other official document that serves to prove their identity.

Only calculators may be used to take the exam, and mobile phones or any other electronic device are strictly forbidden.

When the grades are published, students will be told when (day and time) and where they can check their examinations.

Students are reminded that, when the period of time stipulated in the University of Seville's regulations has passed, the provisional grades will become final, and students are responsible for checking their grades within this period of time.

Requests to change exams will only be accepted if, in exercising this right, students have complied with the regulations regarding deadlines and mandatory documentary justifications. Unless materially impossible, if there are several requests to change the date of the same exam, the new date will be the same for all students requesting the change.



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**Educational project group's timetables**

<http://ff.us.es/horarios-2019-20/>

**Exam timetable**

<http://ff.us.es/#>

**Specific assessment and appeal panels**

Chairman: MARIA DOLORES OLIVER ALFONSO

Member: CARMEN FERNANDEZ POLVILLO

Secretary: GEMA ALBORT MORANT

Substitute 1: FELIX JIMENEZ NAHARRO

Substitute 2: ANTONIO JESUS BLANCO OLIVER

Substitute 3: MARIA VICTORIA AVILES BLANCO

**Recommended bibliography**

GENERAL

Fundamentos de Finanzas Corporativas

Authors: Brealey, R. A., Myers, S.C. y Marcus, A.J.

Edition: 5th Ed., 2010

Publisher: Mc Graw Hill

ISBN: 978-84-481-5661-9

Financial Management and Analysis

Authors: Fabozzi, Frank J. y Peterson Drake, Pamela

Edition: 2003

Publisher: McGraw Hill

ISBN: 0-471-234884-2

Elementos de finanzas corporativas: inversión y financiación en la empresa

Authors: Gómez-Bezares, Fernando

Edition: 2012

Publisher: Desclée de Brouwer. Series: Biblioteca de gestión. (Electronic resource)



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ISBN: 84-330-2580-5

SPECIFIC BIBLIOGRAPHY:

Finanzas Corporativas

Authors: Durbán Oliva, S.; Irimia Diéguez, A.; García Villanueva, R.; Jiménez Naharro, F. y Torre Gallegos, A.

Edition: 2017

Publisher: Ediciones Pirámide (Grupo Anaya, S.A.) ISBN:  
978-84-368-3694-3

La práctica en finanzas corporativas.

Authors: Durbán Oliva, S.

Edition: 2019

Publisher: Red de Impresión

ISBN: 978-84-948700-5-7

OTHER INFORMATION

STUDENTS ARE REMINDED THAT IT IS UNLAWFUL TO PHOTOCOPY BOOKS.

Copies of these publications are available in the University of Seville library (in the Faculty of Tourism and Finance and in the Faculty of Economic and Business Sciences), where students can consult them or borrow them.