

Weekly Program

In the weekly program we show you a work **distribution for the subject contents** through the weeks.

	UNITS	ACTIVITIES (12,1 points)	EVENTS (2,9 points)
Week 1	<p>BLOCK I. Introduction</p> <p>Unit 1. The Financial Function of the Company</p> <p>1.1. Introduction and objectives 1.2. The Financial Activity of the Company 1.3. Investment and Financing 1.4. Planning and Management Control 1.5. Accounting and Reporting 1.6. Taxation, Insurance and Legal 1.7. Legal and Ethical Framework for Executives</p> <p>BLOCK II. Accounting</p> <p>Unit 2. Accounting as a decision-making tool</p> <p>2.1. Introduction and objectives 2.2. Financial Accounting Debit and Credit 2.3. Entering Income and Expenses into Accounts 2.4. Closing Operations. Fast Closing 2.5. Calculation of Accounting Profit/Loss 2.6. Annual Accounts</p>		<p>Mandatory assistance to two virtual classes; to choose through the study period of the subject (0,25 points each)</p> <p>Test Unit 1 (0,2 points)</p> <p>Test Unit 2 (0,2 points)</p>
Week 2	<p>Unit 3. Accounting in groups of companies</p> <p>3.1. Introduction and objectives 3.2. Groups of Companies 3.3. Intercompany transactions 3.4. Accounting Consolidation: Income & Expenditure 3.5. Accounting consolidation: balance sheet items 3.6. Taxation of Groups of Companies</p>		<p>Test Unit 3 (0,2 points)</p>

	UNITS	ACTIVITIES (12,1 points)	EVENTS (2,9 points)
Week 3	Unit 4. Cost Accounting (I) 4.1. Introduction and objectives 4.2. Expenditure, cost and payment 4.3. Fixed and variable costs 4.4. Direct and indirect costs 4.5. Inventoriable costs and period costs 4.6. Historical cost and standard cost 4.7. Break-even point. Operating leverage 4.8. Sub-activity costs		Test Unit 4 (0,2 points)
Week 4	Unit 5. Cost Accounting (II). Cost System Design 5.1. Introduction and objectives 5.2. Basic Model: Break-even Point 5.3. Full Costing and Direct Costing 5.4. Costs per Order 5.5. Costs by Sectors 5.6. Costs by Activities	Case 1 Reading and individual work (4,425 points)	Test Unit 5 (0,2 points)
Week 5		Case 1 On site virtual classes: Presentation of case + Group discussion (0,5 points)	
Week 6	BLOCK III. Analysis of Financial Information Unit 6. Analysis and Interpretation of the Balance Sheet and the Profit and Loss Statement. Ratios 6.1. Introduction and objectives 6.2. Vertical and horizontal analyses 6.3. Profitability Ratios 6.4. Solvency Ratios 6.5. Liquidity Ratios. APP, AITP and ACP 6.6. Z-Score 6.7. Other ratios	Case 1 Team work	Test Unit 6 (0,2 points)
Week 7		Case 1 On site virtual class: Presentation of conclusions Case 2 Reading and individual work (4,425 points)	

UNITS	ACTIVITIES (12,1 points)	EVENTS (2,9 points)
Week 8	<p align="center">Case 2</p> <p align="center">On site virtual classes: Presentation of case + Group discussion (0,5 points)</p>	
<p>BLOCK IV. Financial planning and Budget Management</p> <p>Unit 7. Budget management 7.1. Introduction and objectives 7.2. The need to budget 7.3. Rigid and Flexible Budgets 7.4. Deviation analysis 7.5. Long-term planning</p> <p>Unit 8. Financial Planning in Excel. The Budget 8.1. Introduction and objectives 8.2. Budgeting the Income Statement</p>	<p align="center">Case 2</p> <p align="center">Team work</p>	<p align="center">Test Unit 7 (0,2 points)</p>
Week 10	<p align="center">Case 2</p> <p align="center">On site virtual class: Presentation of conclusions</p>	
Week 11	<p>Unit 8. Financial Planning in Excel The Budget (cont.) 8.3. The Cash and Banks Budget</p> <p>Unit 9. Financial Planning in Excel. The Business Plan 9.1. Introduction and objectives 9.2. The Business Plan 9.3. The most common errors in the Business Plan</p>	<p align="center">Test Unit 8 (0,2 points)</p> <p align="center">Test Unit 9 (0,2 points)</p>
Week 12	<p align="center">Transversal Case</p> <p align="center">On site virtual classes: Presentation of case + Group discussion (0,25 points)</p>	

	UNITS	ACTIVITIES (12,1 points)	EVENTS (2,9 points)
Week 13	<p>BLOCK V. Corporate Finance and Management Control</p> <p>Unit 10. Management Control: Scorecard and the BSC</p> <p>10.1. Introduction and objectives 10.2. Strategic Objectives and Operating objectives 10.3. The Scorecard 10.4. Scorecards as a tool for Coordinating Strategic and Operative Goals</p>	<p>Transversal Case Team work</p>	<p>Test Unit 10 (0,2 points)</p>
Week 14		<p>Transversal Case On site virtual class: Presentation of conclusions</p>	
Week 15	<p>Unit 11. How to measure the value creation in the company</p> <p>11.1. Introduction and objectives 11.2. Alignment of shareholders and managers' objectives 11.3. Underlying Book Value 11.4. Multiples Approach 11.5. Discounted Cash Flow (DCF)</p> <p>Unit 12. Finance in the Multinational Environment</p> <p>12.1. Introduction and objectives 12.2. Finance Centralization 12.3. Shared Service Centers 12.4. International Taxation 12.5. Treasury Centralization. Cash Pooling 12.6. Passive Reporting</p>		<p>Test Unit 11 (0,2 points)</p> <p>Test Unit 12 (0,2 points)</p>
Week 16		Exams Week	