



Teaching Guide

Teaching Guide				
Identifying Data				2024/25
Subject (*)	Accounting and Financial Management in Fashion Firms		Code	710G03015
Study programme	Grao en Xestión Industrial da Moda			
Descriptors				
Cycle	Period	Year	Type	Credits
Graduate	Yearly	Second	Obligatory	9
Language	English			
Teaching method	Face-to-face			
Prerequisites				
Department	Empresa			
Coordinador	Anido Martinez, Cristina	E-mail	cristina.anido@udc.es	
Lecturers	Anido Martinez, Cristina Peón Pose, David Olegario Pérez Seijo, Jorge	E-mail	cristina.anido@udc.es david.peon@udc.es jorge.perez.seijo@udc.es	
Web				
General description	? Introduction to the basics of accounting ? Introduction to the basics of corporate finance ? Introduction to financial statement analysis and decision-making			

Study programme competences / results

Code	Study programme competences / results
A10	To acquire the economic-financial fundamentals needed to assess the status of a fashion firm and to adequately manage it from a triple perspective of liquidity, solvency and profitability
B1	That students demonstrate that they acquired and understood knowledge in a study area that originates from general secondary education and that can be found at a level that, though usually supported by advanced textbooks, also includes aspects implying knowledge from the avantgarde of its field of study
B2	That students know how to apply their knowledge to their job or vocation in a professional form, and have the competencies that are usually demonstrated through elaboration and advocacy of arguments and problem resolution within their field of study
B3	That students have the capacity to collect and interpret relevant data (normally within their field of study) in order to issue judgements that include a reflection upon relevant topics in the social, scientific or ethical realm
B4	That students may convey information, ideas, problems and solution to the public, both specialized and not
B5	That students develop those learning skills that are needed to undertake ulterior studies with a high degree of autonomy
B8	Capacity to plan, organize and manage resources and operations
B9	Capacity to analyse, diagnose and take decisions
C2	Mastering oral and written expression in a foreign language.
C5	Understanding the importance of entrepreneurial culture and the useful means for enterprising people.
C8	Valuing the importance of research, innovation and technological development for the socioeconomic and cultural progress of society.
C9	Ability to manage times and resources: developing plans, prioritizing activities, identifying critical points, establishing goals and accomplishing them.

Learning outcomes

Learning outcomes	Study programme competences / results		
To know accounting and financial terminology	A10	B4	
To know the accounting method and its output: the financial statements	A10		C5
To know basics of corporate finance	A10		C5



To interpret financial information in order to express opinions and make decisions	A10	B1 B2 B3 B4 B9	
To transmit accounting and financial information in a foreign language (spoken and written communication)		B1 B2 B4	C2
To use basic information and communications technology tools to enable lifelong learning and professional development			C5 C8
To enhance autonomous learning and problem solving skills		B2 B5 B8 B9	C9
To work with others in a consultative way		B4 B5 B8	C9
To act ethically in business	A10	B2 B5	C5

Contents	
Topic	Sub-topic
Financial management of the firm	Financial function of firms The company's financial department: functions and objectives
Business activity and the need for information	Financial and non-financial information
Financial accounting	Financial statements Accounting records Accounting cycle
Financial analysis	Content of basic financial statements Liquidity and solvency Profitability
Basics of financial mathematics	Time value of money Financial transactions
Investment decisions	Investment projects Financial appraisal of investment projects
Financing decisions	Financing sources Cost of financing sources Capital cycle and operating cycle management

Planning				
Methodologies / tests	Competencies / Results	Teaching hours (in-person & virtual)	Student's personal work hours	Total hours
Guest lecture / keynote speech	A10 B4 C2 C5	13	13	26
Directed discussion	B1 B2 B3 C2	13	26	39
Problem solving	A10 B2 B3 B4 B5 B8 B9 C2 C9	26	52	78
Supervised projects	A10 B2 B3 B4 B5 B8 B9 C2 C8 C9	8	40	48
Online forum	B2 B4 C2 C8	0	3	3



Objective test	A10 B1 B2 B3 B4 B8 B9 C2 C9	4	20	24
Personalized attention		7	0	7
(*)The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.				

Methodologies	
Methodologies	Description
Guest lecture / keynote speech	Presentation of the basic concepts to enable students to solve proposed accounting and financial problems. In special occasions, guest lectures provided by experts of the subject
Directed discussion	Active participation in discussions by preparing carefully the assigned material
Problem solving	To solve, present and discuss the assigned exercises and problems, applying knowledge gained from guest lecture/keynote speech and directed discussion. Work developed during ordinary class hours or student's personal work hours, working together in a group or individually.
Supervised projects	Supervised learning process aimed at helping students to work together in a group in a range of contexts (academic and/or professional and/or COIL - Collaborative Online International Learning) and encouraging students to become responsible for their own learning.
Online forum	Online tool to raise questions and clarify doubts concerning the subject
Objective test	Partial and final exams covering theory and practice

Personalized attention	
Methodologies	Description
Directed discussion	ALL COMMUNICATIONS (TUTORIALS, E-MAILS, ETC.) MUST BE IN ENGLISH Personalised attention (individual and in group) will take place through videoconferences in Teams.

Assessment			
Methodologies	Competencies / Results	Description	Qualification
Problem solving	A10 B2 B3 B4 B5 B8 B9 C2 C9	Continuous assessment of the assigned exercises and problems.	30
Supervised projects	A10 B2 B3 B4 B5 B8 B9 C2 C8 C9	Continuous assessment of the assigned projects developed together in a group, that may be presented and debated orally.	20
Objective test	A10 B1 B2 B3 B4 B8 B9 C2 C9	EVALUATION IN THE FIRST OPPORTUNITY - The first midterm exam will be held during the first term on the date established by the lecturer, and it is worth 25% of the final grade. - At the end of the course, on the date set by the faculty, the students will do one of the following exams: (i) the second midterm exam, which is worth 25% of the final grade. (ii) the global final exam, which is worth 50% of the final grade. EVALUATION IN THE SECOND OPPORTUNITY The final exam will be held on the date set by the faculty. In order to reassess the continuous evaluation of the first opportunity, the higher of the following will be taken: (a) The combined score of the grade achieved through continuous assessment methodologies during the course (50%) and the grade achieved in the objective test of the second opportunity (50%). (b) The grade achieved solely in the objective test of the second opportunity (100%).	50

Assessment comments



CLASS ATTENDANCE AND CONTINUOUS EVALUATION

Class attendance is essential to achieve the learning objectives of the subject. For this reason, in order to evaluate the continuous evaluation activities, a minimum attendance of 50% of the practical classes will be required. If this percentage is not reached, these activities will be valued with zero points.

Objective tests

In each objective test, the first and the second part of the subject will be evaluated separately, with a MINIMUM GRADE of 4 out of 10 in both parts to pass the subject being required. If this requirement is not fulfilled, the subject grade will be limited to a maximum of 4.5 out of 10. In the global exam of the First Opportunity will participate:

students who did not obtain the minimum required grade of 4 out of 10 in the first partial exam. students who obtained it, but waived the grade obtained and obtained a formal written authorization from the professor to take the global exam.

The evaluation criteria used in the First Opportunity also apply to the Second Opportunity.

Absent qualification

This qualification will be assigned to those students who did not attend the final exam and had participated in continuous assessment activities with a weighting lower than 20% of the final qualification, independently of the mark obtained in these activities.

Early opportunity Evaluation criteria used in the first option applies also in the early opportunity option. However, continuous assessment is evaluated by means of a single oral exam, that will take place on the same date than the final exam corresponding to the early opportunity.

Academic dispensation for part-time students

Not recognized for this subject.

Other remarks

For all aspects related to "dedication to study", "permanence" and "academic fraud", the current academic regulations of the UDC will be followed.

All communications between faculty members and students, all teaching and classroom activities, as well as the assessment process will be in English.

Sources of information

Basic	- Robinson, T.R., Henry, E., Broihahn, M.A. (2020). International financial statement analysis. Wiley - Ortega, R. (2017). Fundamentals of financial management. ESIC - Lozano Gutiérrez, M.C., Ramón Llorens, M. C. (2017). Financial mathematics: fundamental concepts. Universidad Politécnica de Cartagena - Reverte, C. (2014). Exercises of financial accounting. Ecobook - Götze, U., Northcott, D, Schuster, P. (2008). Investment appraisal, methods and models. Springer - Sutton, T. (2004). Corporate financial accounting and reporting. Prentice Hall 2nd ed.
Complementary	- Robinson, T.R., Henry, E., Broihahn, M.A. (2020). International financial statement analysis - Workbook. Wiley - Schoenmaker, D., Schramade, W. (2019). Principles of sustainable finance. Oxford University Press - Brealey, R.A., Myers, S.C., Allen, F. (2018). Principles of corporate finance. McGraw Hill 12th ed. - Watson, D., Head, A. (2016). Corporate finance: principles and practice. Pearson 7th ed. - Lev, B., Gu, F. (2016). The end of accounting and the path forward for investors and managers. Wiley - Phillips, F., Libby, R., Libby, P.A. (2016). Fundamentals of financial accounting. McGraw Hill 5th ed. - Jones, M.J. (2014). Accounting and finance. Wiley

Recommendations

Subjects that it is recommended to have taken before

Introduction to Fashion Business Management/710G03004

Subjects that are recommended to be taken simultaneously

Subjects that continue the syllabus

Business Simulation Models and Techniques: Business Game/710G03026

Management Planning and Control in Fashion Companies/710G03022

Other comments



(*)The teaching guide is the document in which the URV publishes the information about all its courses. It is a public document and cannot be modified. Only in exceptional cases can it be revised by the competent agent or duly revised so that it is in line with current legislation.