

**SUBJECT SYLLABUS  
ACADEMIC OVERVIEW  
INTERNATIONAL SCHOOL OF ECONOMIC & ADMINISTRATIVE SCIENCES**

**COURSE NAME AND CODE:** Financial Management (81119)

**PROGRAM:**

Bachelor of Business Administration (BBA)

Bachelor of Administration & Service (BA&S)

Bachelor of International Business (BIB)

Bachelor of Economics & International Finance (BEIF)

**LEVEL OF STUDY:** Undergraduate Programme

| GENERAL ACADEMIC INFORMATION      |           |                      |    |   |    |
|-----------------------------------|-----------|----------------------|----|---|----|
| <b>LATEST UPDATE</b>              | 2020-2    |                      |    |   |    |
| <b>ACADEMIC DEPARTMENT</b>        | Finance   |                      |    |   |    |
| <b>SUBJECT TYPE</b>               | Mandatory |                      |    |   |    |
| <b>LANGUAGE</b>                   | Spanish   |                      |    |   |    |
| <b>SEMESTER</b>                   | Programme | Semester             |    |   |    |
|                                   | BBA       | 6                    |    |   |    |
|                                   | BA&S      | 5                    |    |   |    |
|                                   | BIB       | 6                    |    |   |    |
| <b>NUMBER OF ACADEMIC CREDITS</b> | 3         |                      |    |   |    |
| <b>HOURS OF ACADEMIC WORK</b>     | 144       | <b>CONTACT HOURS</b> | 64 | <b>HOURS OF INDEPENDENT/AUTONOMOUS WORK</b> | 80 |

|  |   |   |             |   |                                       |  |
|--|---|---|-------------|---|---------------------------------------|--|
| <b>LEARNING PREREQUISITES</b>              | <ul style="list-style-type: none"> <li>List the basic financial statements and the principal accounts of the accounting. Explain what the basic financial statements are made for. Understand the time value of money, its implications on the interest rate and its conversion.</li> </ul>   |   |             |   |                                       |  |
| <b>INTERNATIONAL COMPONENT</b>             | <ul style="list-style-type: none"> <li>National and international standards, policies, regulations and mores related to the professional field.</li> <li>Vocabulary and technical language to communicate in different cultural contexts.</li> </ul>  |   |             |   |                                       |  |
| <b>SUSTAINABLE DEVELOPMENT GOALS (SDG)</b> | 4. Quality Education  |   |             |   |                                       |  |
| <b>COURSE DETAILS</b>                      |   |   |             |   |                                       |  |
| <b>COURSE DESCRIPTION</b>                  | The financial component is essential to guarantee the sustainability of operations in companies. The subject in Financial Management is the basis for corporate finance by providing the training of professionals in administrative careers with a decisive managerial panorama for making short-term financial decisions. This includes the cash inflows and outflows that occur within a year or less and that are important to ensure that the company has sufficient resources to allow it to operate on a day-to-day basis. |   |             |   |                                       |  |
| <b>KEY WORDS:</b>                          | Financial administration, treasury, financial resources, decision making.   |   |             |   |                                       |  |
| <b>COMPETENCES DEVELOPED</b>               | <b>EICEA ILOS or Programme ILOS</b>   | <b>Course ILOS</b>  | <b>Type</b> | <b>Content</b>  | <b>Teaching and Learning strategy</b> | <b>Assessment Method</b>   |
|  | ILO02   | <b>Make</b> strategic decisions that guarantee, from a financial point of view, the continuity of a company's operations. | Skill       | Work capital Management. Sources of funding. Treasury budget. | Problems Based Learning               | <i>Method:</i> Supervised Practice and Demonstration<br><i>Technique:</i> Interview and triangulation<br><i>Instrument:</i> Check List, Value scales, rubrics. |

|   |   |   |           |   |                   |   |
|---|---|---|-----------|---|-------------------|---|
|   | ILO06   | <b>Identify</b> useful financial information for carrying out a financial diagnosis, or for making decisions.                           | Knowledge | Accounting and the NIIF. Financial Diagnosis. Work capital Management. Sources of funding. Treasury budget. | Theoretical Class | <i>Method:</i> exam, written exam, concept maps.<br><i>Technique:</i> Documentary and productions analysis, content analysis, and wrappers exam.<br><i>Instrument:</i> Check List, Value scales, rubrics. |
|   | ILO06   | <b>Explain</b> the situation of liquidity, indebtedness, profitability and financial efficiency of national and international companies | Knowledge | Accounting and the NIIF. Financial Diagnosis.   | Case Study        | <i>Method:</i> case study, projects, written exam.<br><i>Technique:</i> Observation and triangulation<br><i>Instrument:</i> Check List, Value scales, rubrics.  |
| <p>ILO02: Critical Thinking: Evaluate information using critical and analytical reasoning to address changing economic and business situations.</p> <p>ILO06: Understand principles and concepts of administration: Demonstrate specific knowledge in the field according to the level of study (Bachelor).</p> |   |   |           |   |                   |   |
| <p><b>BIBLIOGRAPHY</b></p>  | <ul style="list-style-type: none"> <li>• Amat Salas, O. (2011). Análisis integral de empresas: Claves para un chequeo completo: desde el análisis cualitativo al análisis de balances. Profit.</li> <li>• Block, H., y Daniel S. (2013). Fundamentos de administración financiera. México: Mc Graw Hill.</li> <li>• Brachfield, P. (2009). Gestión del crédito y cobro. Profit.</li> <li>• IFRS. (s.f.). IFRS Foundation. Obtenido de <a href="https://www.ifrs.org/">https://www.ifrs.org/</a></li> <li>• Macías Joven, M. T. (2020). Guía del Gerente Financiero. Bogotá, Colombia: ECOE y Universidad de la Sabana.</li> <li>• Macías Joven, M. T. (s.f.). Mis_Finanzas_U. Obtenido de YouTube: <a href="http://www.youtube.com/c/misfinanzasu">www.youtube.com/c/misfinanzasu</a></li> <li>• Ortiz, H. (2011). Análisis financiero aplicado y principios de administración financiera. Editorial Universidad Externado..</li> <li>• Robinson, T. (2020). International Financial Statement Analysis. Editorial Wiley.</li> <li>• Salazar, C., Salazar, E., y Marin, J. (2018). Contabilidad financiera para pequeñas y medianas empresas. Legis.</li> </ul> |   |           |   |                   |   |

