

1. OVERVIEW

Subject Area	Introduction to Finance
Degree	Bachelor's Degree in Law
School/Faculty	Social Sciences and Law
Year	First
ECTS	3 ECTS
Type	Core
Language(s)	Spanish
Delivery Mode	On campus
Semester	Second semester

2. INTRODUCTION

‘Introduction to Finance’ aims to teach the essential skills and concepts required to **understand and interpret economic/financial information**, especially that of companies. Using accounting information, students will learn about the main rules on recognising and measuring transactions that are recorded in so-called **financial statements**, thus allowing us to determine and analyse the **assets, financial position and financial results** of any economic activity.

Furthermore, upon completion of this subject area, students will be able to understand the information derived from accounting and finance and its importance in the **decision-making process** of those who use such information, in order to protect their legitimate interests.

3. SKILLS AND LEARNING OUTCOMES

Basic skills (CB, by the acronym in Spanish):

- CB1: Students have demonstrated possession and understanding of knowledge in a study area that builds on general secondary education, and is typically at a level that, while supported by advanced textbooks, also includes aspects that involve knowledge from the forefront of their field of study.
- CB2: Students can apply their knowledge to their work professionally and possess the necessary skills, usually demonstrated by forming and defending opinions, as well as resolving problems within their study area.
- CB3: Students have the ability to gather and interpret relevant information (usually within their study area) to form opinions which include reflecting on relevant social, scientific or ethical matters.
- CB4: Students can communicate information, ideas, problems and solutions to both specialist and non-specialist audiences.
- CB5: Students have developed the learning skills necessary to undertake further study in a much more independent manner.

Cross-curricular skills (CT, as per the Spanish acronym):

- CT02: Self-confidence: Students should be able to act with confidence and with sufficient motivation to achieve their objectives.
- CT04: Communication skills: Students should be able to effectively express concepts and ideas, as well as possess clear and concise written communication skills and effective public speaking skills.

Specific skills (CE, as per the Spanish acronym):

- CE05: Understand law as a systematic, coherent whole, with awareness of topics of social, economic and environmental interest.
- CE13: Understand how legal institutions work.

Learning outcomes (RA, as per the Spanish acronym):

- RA1: Understanding of the recording and valuation rules set out in the Spanish General Accounting Plan.
- RA2: Ability to analyse and interpret financial statements.

The following table shows how the skills developed in the course match up with the intended learning outcomes:

Skills	Learning outcomes
CB1, CT02, CE05, CE13	RA1: Understanding of the recording and valuation rules set out in the Spanish General Accounting Plan.
CB2, CB3, CB4, CB5, CT04	RA2: Ability to analyse and interpret financial statements.

4. CONTENTS

UNIT 1: Introduction. UNIT 2: Conceptual framework of accounting and rules on recording and valuation.

UNIT 3: Asset analysis.

UNIT 4: Analysis of the profit and loss account.

UNIT 5: Break-even point and working capital.

UNIT 6: Operating cycle and average maturity period.

UNIT 7: Financial and economic ratios. Financial and economic profitability.

UNIT 8: The annual report.

5. TEACHING/LEARNING METHODS

The types of teaching/learning methods are as follows:

- Case studies;
- Collaborative learning;
- Problem-based learning;
- Lecture;
- Mock scenarios.

6. LEARNING ACTIVITIES

The types of learning activities, plus the amount of time spent on each activity, are as follows:

On-campus:

Learning activity	Number of hours
Lectures.	13
Link theoretical and practical content with current legal/social reality.	6
Activities aimed at raising students' awareness of ethical values and social responsibility.	12
Autonomous learning.	13
Academic tutorials	7
Solve practical case studies that relate to a certain branch of law (real and fictional).	12
Active and informed participation in group activities in the classroom.	6
Overview of the professional activities a legal expert may carry out.	6
TOTAL	75

Online: N/A.

7. ASSESSMENT

The assessment methods, plus their weighting in the final grade for the course, are as follows:

On-campus:

Assessment system	Weighting
Essays and reports.	20%
Presentations.	20%
Practical exercises.	20%
Knowledge test.	40%

Online: N/A.

On the Virtual Campus, when you open the subject area, you can see all the details of your assessment activities, including the deadlines and assessment procedures for each activity.

8. BIBLIOGRAPHY

- Camacho-Miñano, M. y Rivero-Menéndez, M.J. (2010). *Introducción a la contabilidad financiera*. Madrid: Pearson Educacion.
- Rey Pombo, J. (2009). *Contabilidad general* (2a ed.). Madrid: Ediciones Paraninfo.
- Ross, S., Westerfield, R., Jaffe, J. y Jordan, B. (2020). *Introducción a las finanzas*. Madrid: McGraw-Hill Publishing Co.
- Valls, M. (2014). *Introducción a las finanzas* (2a ed.). Madrid: Ediciones Pirámide.

9. PLAGIARISM RULES

In line with the disciplinary rules for students of Universidad Europea:

- Plagiarism of all or part of any kind of intellectual work is considered a serious offence.
- Any student who commits the serious offence of plagiarism or cheating to pass an assessment test shall be disqualified from the corresponding exam(s), with the offence and reason for disqualification appearing on their academic record.