

39820 - Financial valuation

Syllabus Information

Academic year: 2023/24

Subject: 39820 - Financial valuation

Faculty / School: 326 - Escuela Universitaria Politécnica de Teruel

Degree: 634 - Joint Programme in Computer Engineering - Business Administration

ECTS: 6.0

Year: 2

Semester: Second semester

Subject type: Compulsory

Module:

1. General information

The main objective of this subject is for students to learn the fundamentals of financial operations in order to identify which financial law should be applied at any given moment and to obtain the financial equivalence expressions necessary for the management of both personal finances and corporate finances. You will know the most common short and long term financial transactions. Value financial income and its correct use for decision making. You will know the effective profitability of investment alternatives and the effective cost of financing alternatives.

These approaches and objectives are aligned with the Sustainable Development Goals (SDGs) of the United Nations Agenda 2030 (<https://www.un.org/sustainabledevelopment/es/>), specifically, the activities planned in the subject will contribute to the achievement of goal 4, quality education.

2. Learning results

In order to pass this subject, the students shall demonstrate they has acquired the following results:

- 1- Be capable of knowing the fundamentals of financial valuation and the existing financial laws.
- 2- Be able to classify and value short-term financial transactions such as bank discounting and Treasury Bills.
- 3- Be able to identify, value and compare the different financial incomes that can be presented in any financial operation, as well as to establish financial equivalence equations.
- 4- Be able to differentiate and apply the appropriate financial reasoning to value long-term operations, such as the following the incorporation and amortization operations, in their different typologies and with their different methods.

3. Syllabus

Unit 1. Fundamentals of financial valuation

Unit 2. Short-term financial operations

Unit 3. Valuation of financial transactions in short-term public debt markets

Unit 4. Financial income

Unit 5. Incorporation operations

Unit 6. Amortization transactions

4. Academic activities

Lectures: 30 hours

Practical classes: 30 hours

Personal Study: 90 hours

6 ECTS = 150 hours

In principle, the teaching methodology and its evaluation is expected to pivot around face-to-face classes. However, if

circumstances require it, it may be done online.

5. Assessment system

The subject will be evaluated by continuous or global assessment in the first call and by global assessment in the second call second call.

Continuous assessment:

Two written tests are proposed: the first one at the end of topic 4 and the second one at the end of topic 6. These tests will consist of both theoretical and practical questions and the material will be accumulated. In order to pass each test, a minimum score of 1.5/5 in theory and 1.5/5 in practice must be obtained, and a minimum score of 4/10 in the total of the test is also required. In the case that in any of the parts the minimum required grade is not obtained, the final grade will be the lowest of them.

In addition, it consists of two individual or group assignments (between 2 and 4 people). Details of these assignments will be communicated by the teacher.

The weight distribution of the different tests is as follows:

First written test: 40%

Second written test: 40%

Participation, resolution of practices, exercises, assignments and/or cases: 20%

In order to pass by continuous assessment, students will be required to have taken all tests and assignments and to have obtained an overall minimum score of 4/10 in each of the two written tests, being the average of the grade equal to or higher than 5/10. Those students who have failed the first written test with an overall grade lower than 4/10 will not be eligible for the continuous assessment.

Global Assessment:

In this modality, the student will take a written test on the call date established by the Faculty that will account for 100% of the grade. This test will consist of theoretical and practical questions.

In order to pass the test, a minimum score of 1.5/5 in theory and 1.5/5 in practice must be obtained, and the overall grade must be equal to or higher than 5/10. In the event that in any of the parts the minimum required grade is not obtained, the final grade will be the lowest of them.

In the global assessment, open theoretical, developmental or test-type questions may be asked. In the practical part, exercises will be solved.

Assessment Criteria:

It will be assessed that the student knows, understands and is able to use the concepts studied in the subject . In addition, the ability to integrate the knowledge acquired will be assessed.

In both the tests and the practical work, the degree of correctness of the answers to the questions asked, the absence of formal errors and the clarity and order in the presentation of results will be assessed.

The reflection and contribution of ideas behind each work or intervention will also be valued, as well as the regularity of active participation in the development of classes.