



Universidad
de Navarra

Introduction to Financial Accounting (FCom)

Guía docente 2025-26

PRESENTATION:

Short description: the objective of this class is to prepare students for jobs requiring a basic knowledge of business records and to introduce the fundamentals of financial accounting for students who wish to go into advanced work in this field. It addresses key financial areas that every marketing manager, not just the finance team, should understand. It examines how organizations are financed, both from external as well as internal sources.

- **Titulación:** Grado de Marketing
- **Módulo/Materia:** Módulo II (Economía y Empresa) / level 1. Economics
- **ECTS:** 6
- **Curso, semestre:** 1º Grado de Marketing, 2º semestre.
- **Carácter:** Obligatoria.
- **Profesor responsable de la asignatura:** [Jaime Galarraga Irujo](mailto:jgalarragai@external.unav.es) (jgalarragai@external.unav.es)
- **Idioma:** Inglés
- **Horario:** martes y miércoles de 15:30 a 17:00 (salvo los miércoles desde el 4 de febrero al 25 de marzo, en los que la clase durará de 15:30 a 18:00). Por este motivo no habrá más clases desde después de Semana Santa (no habrá clase de "Introduction to financial accounting" los días 14,15,21 y 22 de abril).
- **Aula:**
 - **Martes:** Aula 5. Facultad de Comunicación
 - **Miércoles:** Aula 3. Facultad de Comunicación

CORE COMPETENCES

R1 - Students have demonstrated knowledge and understanding in an area of study that builds on the foundation of general secondary education, and is usually at a level that, while relying on advanced textbooks, also includes some aspects that involve knowledge from the cutting edge of their field of study.

R2 - Students are able to apply their knowledge to their work or vocation in a professional manner and possess the competences typically demonstrated through the development and defence of arguments and problem solving within their field of study.

R3 - Students have the ability to gather and interpret relevant data (usually within their field of study) in order to make judgements that include reflection on relevant social, scientific or ethical issues.

R4 - Students are able to convey information, ideas, problems and solutions to both specialist and non-specialist audiences.

R5 - Students have developed those learning skills necessary to undertake further studies with a high degree of autonomy.

GENERAL COMPETENCES

R6 - Understand and critically evaluate the shaping elements of the human being and current society in its multiple dimensions: anthropological, historical, cultural, social and economic, which influence the business and marketing context.



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R7 - Knowing and assessing the role of marketing from a multidimensional perspective: historical, economic and business, legal, sociological, deontological and technological.

SPECIFIC COMPETENCES

R8 - Knowing the basic economic principles to understand the behaviour of markets, with special attention to microeconomic and accounting aspects.

PROGRAM:

Part 1 - Financial Statement Analysis

oBalance Sheet

oIncome Statement

oCash Flows Statement

oOther Information

oDuPont Analysis

Part 2 – Investment Decision Rule

oBreakeven Analysis

oValuation Principles

Part 3 – Financing the Business

oDebt and Equity Analysis

oBusiness Planning

ACTIVIDADES FORMATIVAS

The workload during the course will be organised around the following activities:

-Exams: Midterm and Final (3 h)

-Tutoring hours (2h)

-Theoretical face-to-face classes (45 h.)

-Practical face-to-face classes (10h.)

-Works (individual/groups) (40 h.)

-Personal Study (50 h.)

EVALUATION:

CONVOCATORIA ORDINARIA

25% Midterm exam (end of February)

20% Group Work Presentation (March)



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10% Class Attendance and Participation

45% Final exam (May)

CONVOCATORIA EXTRAORDINARIA

100% Final Test (June)

HORARIOS DE ATENCIÓN

Send me an e-mail to arrange a meeting: jgalarragai@external.unav.es

BIBLIOGRAFÍA

Book (not compulsory):

The Essentials of Finance and Accounting for Nonfinancial Managers (Third ed.), Edward Fields, AMACOM, New York ,2016. [Localízalo en la Biblioteca](#)