



*Introduction to Financial Accounting (FCom)*

*Guía docente 2026-27*

**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](mailto:jgalarragai@external.unav.es))
- **Idioma:** Inglés
- **Horario:**
  - **MARTES (Aula Siemens Gamesa):** *ubicada en el edificio Ismael Sánchez Bella (Biblioteca)*

- Martes 13 y 20 de enero, de 15:30 a 17:30 hs. → Aula Siemens Gamesa

- Martes 27 de enero, 3, 17 y 24 de febrero, 3 de marzo, de 15:30 a 18 hs. → Aula Siemens Gamesa

- Martes 10 de febrero y 17 de marzo, de 16 a 18:30 hs. → Aula Siemens Gamesa

- **MIÉRCOLES (Aula 1 FCOM)**

- Miércoles 14 y 21 de enero, de 15:30 a 17:30 hs. → Aula 1 Fcom

- Miércoles 4, 11, 18 y 25 febrero, 4, 11 y 18 de marzo, de 15:30 a 18. → Aula 1 Fcom

**LEARNING OUTCOMES**

**1.KNOWLEDGE**

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.

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

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

**2.SKILLS**



Universidad  
de Navarra

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

### **3.COMPETENCIES**

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.

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

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.

### **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.)



# Universidad de Navarra

-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)

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](mailto: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](#)