

Financial planning and cash management

Master's degree in: Financial Management

Subject: Planning and control

Credits: 6 ECTS

Program: Master in Finance

Modality: On-campus Full-Time

Semester: First

Type: Mandatory

Language of instruction: English

Academic year: 2025/2026

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1. Presentation

In today's dynamic and competitive business landscape, effective financial planning and cash control are essential for organizations to thrive. This course is designed to equip you with the knowledge and skills necessary to navigate the intricacies of finance and cash management, enabling you to make informed decisions that drive financial success.

Throughout this course, we will dive into the fundamental principles of planning, forecasting and cash control, exploring budgeting process, different types of budgets, financial modelling techniques, cash management, pooling and inhouse banking. We will also look at financial planning tools and systems and their use in organization management. From understanding financial statements and assessing financial health to creating comprehensive budgets and managing cash flows, this course aims to equip you with the necessary tools and techniques to implement and run financial planning and cash management tasks in an organization.

We will explore real-world case studies and practical examples to illustrate how effective financial planning and cash control can drive business growth, enhance liquidity, and mitigate financial risks. Whether your background is in finance, accounting, management, or any other field, this course welcomes learners from diverse disciplines who share a common goal: to master the art of financial planning and cash control. Get ready to embark on a journey that will empower you with the insights and tools needed to create forecasts, optimize budgets, enhance decision-making, and ultimately, drive sustainable business growth.

2. Program's learning outcomes

The subject-related learning outcomes are distributed as follows:

2.1. Knowledge

- RAT 1 The graduate will be able to provide a strategic vision of the implementation of procedures and work systems in a financial context by means of project-based learning and real case studies.
- RAT 3 The graduate will be able to identify effectively challenging situations in the financial management of organizations by means of real case studies.

2.2. Skills

- RAT 5 The graduate will be able to provide clear and precise explanations of any knowledge/information, both orally and in writing, in Catalan, Spanish and a third language, particularly English.

- RAT 6 The graduate will be able to apply digital technologies (at the right time) in his/her field of expertise.
- RAT 7 The graduate will apply correctly quantitative diagnosis and control techniques in the company's financial planning, managing advanced models of scorecards and strategic analysis.
- RAT 8 The graduate will be able to apply information and data in a proper way in order to identify problems and make financial decisions in the company.
- RAT 12 The graduate will apply diagnosis, valuation, planning and financial control techniques to business organizations in a creative and entrepreneurial way.
- RAT 15 The graduate will know how to apply in a proper way the principles and techniques of quality management and technological innovation in organizations for the financial department

2.3. Competencies

- RAT 16 The graduate will be able to provide innovative, creative and entrepreneurial solutions in professional situations.
- RAT 17 The graduate will be able to evaluate the sustainability and social impact of the proposals presented, with ethical, environmental and professional responsibility.
- RAT 18 The graduate will be able to apply the gender perspective in the professional tasks.
- RAT 20 The graduate will be able to assess the economic-financial situation of the company in order to monitor its evolution.
- RAT 23 The graduate will be able to propose the most suitable financing options according to the company's needs and possibilities.
- RAT 24 The graduate will be able to propose the most suitable financing options according to the company's needs and possibilities.

3. Subject's learning outcomes

The subject-based learning outcomes for this course are as follows:

- RAM 1 The graduate will be able to appropriately analyze the impact of accounting practices on the wealth and income generated by a company through exercises involving the analysis of statistical variables.
- RAM 2 The graduate will be able to effectively analyze financial statements as a source of information for decision-making based on this analysis, through case studies involving the interpretation of company balance sheets.

- RAM 3 The graduate will be able to appropriately use various accounting ratios in decision-making through the completion of an individual or group practical case.
- RAM 7 The graduate will be able to correctly apply working capital management policies that optimize the use of a company's cash resources through the completion of an individual or group written practical case.
- RAM 8 The graduate will be able to accurately generate a comprehensive financial diagnosis of a company to issue a quantitative and qualitative assessment based on the valuation methodology that best responds to the specific situation, through a written financial report of a company.

4. Contents

- **Topic 1 – Introduction to Financial Planning**
 - Finance, Planning, and Budgeting
 - Role of Financial Planning for Business success
 - Main components of Effective Financial Plan
- **Topic 2 –Financial planning and Financial Statements**
 - Financial Statements
 - Financial planning as a tool of analysis
 - The Statement Cash Flows: direct and indirect methods
- **Topic 3 – Budgeting and ERP systems**
 - Budgeting as an important part of Financial Planning
 - Types of Budgets
 - ERP systems and Budget Control
- **Topic - 4 – Financial Planning and Forecasting**
 - Importance of Forecasting for companies
 - Types of Forecasting
 - Forecasting techniques
- **Topic - 5 – Financial Modelling**
 - Financial modelling as a tool of forecasting
 - Financial model of a startup
- **Topic - 6 – Forecasting for big companies**

	Inquiry-based learning	Research tasks
	Project work	Report preparation reports or work Presentation of

6. Grading system

Continuous assessment

Grading system	Weight
Block 1: Exercises, Problems, Report Preparation, Assignments, Presentations	40 %
Block 2: Participation and Oral Presentations	20 %
Block 3: Final Evaluation Test	40 %

Block 1 will consist of:

- Two individual evaluable activities. 10% each.
- Two group projects or reports. 10% each.

Block 2 will consist of:

- Participation and oral presentations – 20%.

Block 3 will consist of:

- An exam - 40%.

The final grade for the course will be obtained by weighting the three blocks. The minimum weighted grade required to pass is 5.0.

If the student fails Block 1 or Block 3 (or both) with a grade lower than 5.0, they may retake that block or blocks. This grade will average with the other blocks, and the maximum final grade the student can receive is 5.0.

If the student is unable to attend the initial evaluation, and can provide a justified reason (see regulations of the University of Lleida), they may take the exam on the date set for recovery.

Students who do not attend evaluative activities with a weight exceeding 50% will receive a general course grade of “Not presented.”

Alternative Evaluation

The single evaluation consists of a single exam that accounts for 100% of the course. The exam, and therefore the course, is passed with a grade of 5 out of 10 in this final test. If a grade lower than 5.0 is obtained, the student has the right to a recovery exam.

To opt for the single evaluation, it is necessary to send a written request to the coordination during the first 15 business days of the course. The procedure to follow to opt for this single evaluation is established in the specific rules of EAE.

Plagiarism is a fraudulent activity that can lead to severe penalties, both academic and legal. Academic honesty is one of the pillars of the educational commitment of the School, and the members of its teaching community are especially aware and prepared to detect such actions. Given the difficulty often involved in conceptualizing plagiarism, it has been deemed appropriate to clearly define its content and scope in these regulations and policies.

Plagiarism is understood as the appropriation of works or other people's work by passing them off as one's own; that is, without explicitly crediting their origin. Plagiarism can consist of the unauthorized total or partial copying of someone else's work, or presenting the copy as an original work, impersonating the true author. Some examples of plagiarism are:

- Submitting someone else's work as if it were your own, regardless of whether the copy is total or partial.
- Paraphrasing a text by rephrasing it with other words, but making small changes in the language to disguise it and without citing sources.
- Buying or obtaining a work and presenting it as one's own.
- Relying on an idea or phrase from another person to write a new paper without citing the author of the work.

As established in Article 10 of the Academic Code of Conduct for Students at EAE Barcelona, without prejudice to the academic sanctions resulting from its application, the Academic Commission will promote the legal actions that correspond in case plagiarism could violate applicable regulations regarding intellectual property.

7. Bibliography

- McKinley, W., & Zimmer, M. (2019). Budgeting Basics and Beyond.
- Hill, N., & Sin, L. (2019). Making budgets work: Essential tools for financial control.
- Seidle, R. (2018). Treasury and Cash Management in the Modern World: The Essentials of Treasury Operations and Cash Management.
- O'Leary, M. (2018). Cash Pooling, Netting and Insolvency.

