

Financial impact of strategic decisions

Master's degree in: Marketing Management

Subject: Management and direction in the organization

Credits: 6 ECTS

Program: Master in Marketing and Sales Management

Modality: On-campus Full-Time / Hybrid-Learning

Semester: First

Type: Mandatory

Language of instruction: English

Academic year: 2025/2026

Index

1. Presentation	3
2. Program's learning outcomes.....	3
2.1. Knowledge	3
2.2. Skills	4
2.3. Competences	4
3. Subject's learning outcomes.....	5
4. Contents	5
5. Methodology	5
6. Grading system.....	7
7. Bibliography.....	8

Presentation

The course plays a crucial role in the integral training of professionals in the business field. This discipline is based on the premise that strategic decisions taken by organizations have a direct impact on their financial health and thus on their ability to achieve their long-term goals.

The rationale for this course lies in the need to provide students with an in-depth understanding of how strategic decisions impact the financial structure of an organization through the integration of business strategy knowledge, finance, and accounting. Provides students with a holistic perspective that allows them to understand how these disciplines interact in the business environment.

By understanding the financial impact of strategic decisions, professionals can make more informed decisions aligned with the organization's financial objectives. This boosts effectiveness in strategy implementation and contributes to long-term goals.

Business leaders must be able to assess the financial implications of various strategic options. The subject provides analytical tools and concepts that allow students to make critical assessments and make informed decisions that optimize the organization's financial resources.

Changing market dynamics and economic conditions require organizations to be flexible and adaptable. Understanding how strategic decisions affect the financial position of the company enables professionals to adjust strategies in response to changes in the business environment.

Organizations that effectively manage their financial impact can remain competitive in the market. Professionals trained in this subject will be able to contribute to the success of their organizations and strategically align decisions with financial objectives.

In short, the subject provides students with the tools and knowledge necessary to understand, evaluate, and make strategic decisions that benefit the financial health and long-term sustainability of organizations in a dynamic and challenging business environment.

Program's learning outcomes

The subject-related learning outcomes are distributed as follows:

1.1. Knowledge

- RAT 2 The graduate will be able to identify the links between planning, industrial and commercial strategies, and the benefits they bring to the company.
- RAT 3 The graduate will be able to relate the complexity of the economic and social phenomena typical of the welfare society to technology, globalization, and sustainability.

- RAT 4 The graduate will be able to justify market research from a managerial perspective inspired by the value of consumer knowledge.
- RAT 5 The graduate will be able to describe marketing and sales policies as a guide for the business activity, considering the company's culture, policies, and objectives.

1.2. Skills

- RAT 6 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 7 The graduate will be able to apply digital technologies (at the right time) in his/her field of expertise.
- RAT 10 The graduate will be able to analyze the operating accounts of the different strategic business units of a company to make an objective diagnosis for commercial and marketing decisions.
- RAT 11 The graduate will be able to design the company's image, identity, and culture strategy, according to corporate and marketing objectives, in both traditional and online sales channels.
- RAT 12 The graduate will be able to interpret the analysis of data and information, with a critical view of the results.

1.3. Competences

- RAT 17 The graduate will be able to provide innovative, creative, and entrepreneurial solutions in professional situations.
- RAT 18 The graduate will be able to evaluate the sustainability and social impact of the proposals presented, with ethical, environmental, and professional responsibility.
- RAT 19 The graduate will be able to apply the gender perspective in the professional tasks.
- RAT 20 The graduate will know how to design traditional and online commercial and marketing strategies consisting of a thorough analysis of the macro and micro environment elements.
- RAT 21 The graduate will be able to design the organizational structure of the marketing and sales departments according to the criteria of profitability, efficiency, commitment, and continuous improvement.

RAT 23 The graduate will know how to create strategies for the marketing mix, consistent with the company's policy and objectives and consider competitors' strategies.

Subject's learning outcomes

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

- RAM 3 The graduate will be able to recognize in a solvent way models, techniques, methods, and tools of financial analysis and cost-benefit in commercial management, marketing, and communication through the previous theoretical study.
- RAM 7 The titleholder/a will be able to correctly describe the key business management indicators for financial planning compliance of the marketing department of the organization by preparing a report on a real case of a company.
- RAM 8 The holder/a may propose business decisions based on the information validated by the organization through the study of statistical measurement tools and data collection.

Contents

- **Topic 1:** Economic-financial analysis and diagnosis. Financial impact of strategic decisions
 - Profitability
 - Solvency and liquidity
 - Property structure

- **Topic 2:** Economic and financial planning and budget management
 - Budget management
 - Forecasted income statement
 - Forecasted Balance Sheets
 - Free Cash Flows

- **Topic 3:** Analysis and evaluation of investment projects
 - Static methods of investment evaluation
 - Dynamic investment evaluation methods
 - Eligibility criteria for investment projects
 - Financing of investment projects, including alternative financing

Methodology

	Collaborative work	Online debates practical cases	Discussions of Collective analysis
	Case-based learning	Information searching and processing Problem-solving	
Competencies	Game-based learning	Challenges	
	Inquiry-based learning	Research tasks	
	Project work	Report preparation reports or work	Presentation of

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.

Bibliography

- Amat O. & Soriano M.J., Finance and Accounting for Managers. Profit Editorial, 2016
- Gibson, C.H. Financial Statement Analysis. 13e. Cengage India, 2014
- Besley S. & Brigham E. Essentials of Managerial Finance. 14e. South-Western Cengage Learning, 2008.
- Llorente, J.I. Análisis de estados económico-financieros. CEF, 2002

- Hillier, D., Grinblatt, M. & Sheridan, T. Financial Markets and Corporate Strategy. McGraw Hill, 2016.
- Gutierrez Viguera, M., Interpretación y análisis de balances, RA-MA, 2010.
- Damodaran, A. Investment Valuation. Wiley, 2012.
- Martínez Abascal, E. Finance for Managers. McGraw-Hill Higher Education, 2012.
- Brealey, R.A., Myers, S.C., Allen, F. & Edmans, A. Principles of Corporate Finance. 14e. McGraw Hill Education, 2022.