

FOCUS UNIVERSITY INSTITUTE

Madrid, Spain

FINANCE, ACCOUNTING, AND AI-ENABLED DECISION-MAKING

Program Developer: Luis Fernando (Lou) Villalba, PhD., EdD.

Course Code:	FAD 502 (Provisional)
Credits:	3 North American Graduate Credits / Proposed 6 ECTS
Academic Level:	Graduate (Master's)
Duration:	14 Weeks
Student Workload:	Approximately 150 Hours (42 Guided + 108 Independent)
Delivery Mode:	Madrid-Based, Online, or Blended
Program/Stage:	Master of Business Administration in Finance / Common Trunk
Professor:	
Office Hours:	[To be determined]
Contact:	[To be determined]

1. Course Description

This common-trunk graduate course forms part of the Master of Business Administration in Finance. It contributes managerial accounting, financial reporting, finance, quantitative analysis, and capital-allocation decisions to a full-function MBA spanning the principal areas of business administration. The common trunk establishes broad managerial competence before students progress to the finance-specialization courses in corporate finance and valuation, investment and portfolio management, financial risk, international finance and development banking, artificial intelligence in finance, and the applied finance capstone.

Students interpret financial statements and disclosures, examine cash flow and earnings quality, apply cost behaviour, cost-volume-profit analysis, budgeting, variance analysis, relevant-cost reasoning, working-capital concepts, and time-value-of-money and capital-investment methods. International Financial Reporting Standards and cross-border contexts support globally informed judgment, while ethics and stakeholder consequences remain visible in every decision.

Spreadsheet models, scenario and sensitivity analysis, and approved artificial-intelligence tools support—not replace—professional judgment. Students learn to test calculations, trace assumptions, verify AI-generated explanations, protect confidential information, preserve auditability, and communicate evidence-based recommendations. The Week 14 final project requires an integrated financial decision case and oral defence rather than a conventional final examination.

2. Course Learning Outcomes

Upon successful completion of this course, students will be able to:

- LO1. **Integrate** financial accounting, managerial accounting, finance, reporting-framework, and ethical concepts when analyzing organizational decisions. [Bloom's Level 4: Analyze]
- LO2. **Analyze** financial statements, cash flows, ratios, trends, disclosures, data quality, earnings quality, uncertainty, and stakeholder implications. [Bloom's Level 4: Analyze]

- LO3. **Apply** cost behaviour, cost-volume-profit, budgeting, variance, relevant-cost, time-value-of-money, capital-investment, scenario, sensitivity, and AI-enabled analytical tools to managerial decisions. [Bloom's Level 3: Apply]
- LO4. **Evaluate** financial and capital-allocation decisions using credible sustainability-related information, including climate, nature, resource, workforce, value-chain, risk, opportunity, and long-term stakeholder-value considerations. [Bloom's Level 5: Evaluate]
- LO5. **Create** and defend an AI-enabled financial decision case that compares conventional and sustainable alternatives and integrates quantitative evidence, risk, trade-offs, implementation, controls, and professional communication. [Bloom's Level 6: Create]

3. Required Materials

3.1 Main Texts and Open Educational Resource (OER)

- Main Text 1: Miller, T. L., Poindexter, S., & Mattison, B. (2027). Horngren's financial and managerial accounting: The financial chapters (9th ed.). Pearson.
- Main Text 2 (OER): Franklin, M., Graybeal, P., & Cooper, D. (2019). Principles of accounting, Volumes 1 and 2. OpenStax. <https://openstax.org/subjects/business>

3.2 Supplementary Texts (Non-Open Educational Resources)

- International Financial Reporting Standards Foundation. (2026). IFRS accounting standards—issued at 1 January 2026. IFRS Foundation.
- Institute of Management Accountants. (2017). IMA statement of ethical professional practice. IMA.
- Autio, C., et al. (2024). Artificial intelligence risk management framework: Generative artificial intelligence profile (NIST AI 600-1). National Institute of Standards and Technology.
- Selected audited annual reports, sustainability disclosures, current peer-reviewed articles, financial datasets, and professional cases supplied through the LMS.

3.3 Open Educational Resources (OER)

- OpenStax Principles of Financial Accounting:
<https://openstax.org/details/books/principles-financial-accounting>
- OpenStax Principles of Managerial Accounting:
<https://openstax.org/details/books/principles-managerial-accounting/>
- IFRS Foundation standards and educational resources: <https://www.ifrs.org/issued-standards/list-of-standards/>
- U.S. Securities and Exchange Commission EDGAR company filings:
<https://www.sec.gov/edgar/search/>
- European Securities and Markets Authority corporate-reporting resources:
<https://www.esma.europa.eu/>
- NIST AI Risk Management Framework and Generative AI Profile:
<https://doi.org/10.6028/NIST.AI.600-1>
- European Union Artificial Intelligence Act:
<https://eur-lex.europa.eu/eli/reg/2024/1689/oj>

- Selected company investor-relations reports, public market data, and instructor-curated spreadsheet tutorials.

3.4 Technology Requirements

- Reliable internet connection and Learning Management System access
- Spreadsheet software with formula-auditing, charting, scenario, and sensitivity-analysis capability
- Instructor-approved artificial-intelligence and analytics tools; students will not be required to purchase multiple commercial subscriptions
- Word-processing, presentation, PDF-annotation, and video-conferencing capability for reports, models, and the final oral defence

4. Assessment Structure

This course combines ongoing financial decision laboratories with an individual financial-statement brief, a budgeting and scenario model, an independently completed midterm examination, and an applied final project. The final project replaces a conventional final examination and culminates in Week 14.

Assessment Component	Type	Weight	Due Date
Financial Decision Labs & Professional Contribution	Ongoing	10%	Continuous
Financial Statement & Earnings-Quality Analysis Brief	Formative	15%	Week 4
Midterm Examination	Summative	20%	Week 7
Budgeting, Scenario & Decision Model	Summative	15%	Week 10
Final Project: AI-Enabled Financial Decision Case	Summative	40%	Week 14
TOTAL		100%	

5. Grading Scale

This course uses the American University grading scale:

Letter Grade	Percentage	Description
A	93-100%	Excellent; exceptional achievement
A-	90-92%	Excellent work with minor areas for improvement
B+	87-89%	Very good; above average performance
B	83-86%	Good; solid understanding demonstrated
B-	80-82%	Good work with some areas for improvement
C+	77-79%	Satisfactory; meets basic requirements
C	73-76%	Adequate; acceptable understanding
C-	70-72%	Passing but below average
D	60-69%	Minimum passing; significant improvement needed
F	Below 60%	Failing; does not meet course requirements

6. Course Schedule

Week 1: Accounting, Finance, Ethics, and AI as Management Information

Topics: Purposes and users of accounting and finance; decision relevance; stewardship; professional ethics; stakeholder impacts; AI opportunities and limitations

Readings: OpenStax Volume 1, Chapter 1; IMA ethical practice statement; NIST GenAI Profile overview

Synchronous: Organizational decision-information map and ethics case

Asynchronous: Financial-literacy diagnostic and annual-report orientation

Week 2: Reporting Frameworks and the Financial Statements

Topics: Accounting equation; recognition and measurement; income statement; balance sheet; statement of changes in equity; cash-flow statement; notes; IFRS and international contexts

Readings: Main Text 1, selected chapters; OpenStax Volume 1, selected chapters; IFRS conceptual resources

Synchronous: Build and articulate a connected set of financial statements

Asynchronous: Statement-relationship and reporting-framework exercises

Week 3: Cash Flow, Disclosure, Financial Analysis, and Earnings Quality

Topics: Common-size, trend, and ratio analysis; operating, investing, and financing cash flows; notes; estimates; non-recurring items; data and earnings quality

Readings: Main Text 1, selected financial-analysis chapters; audited annual report supplied through the LMS

Synchronous: Comparative annual-report analysis laboratory

Asynchronous: Draft analysis worksheet and evidence register

Week 4: Financial Performance, Risk, and Stakeholder Interpretation

Topics: Profitability, liquidity, solvency, efficiency, market indicators, limitations of ratios, sector context, uncertainty, stakeholder and sustainability implications

Readings: OpenStax Volume 1, financial-statement analysis chapter; selected analyst and reporting guidance

Synchronous: Earnings-quality challenge and executive-brief clinic

Asynchronous: Complete Financial Statement and Earnings-Quality Analysis Brief

Assessment Due: Financial Statement and Earnings-Quality Analysis Brief (15%)

Week 5: Cost Concepts, Cost Behaviour, and Cost-Volume-Profit Analysis

Topics: Direct and indirect costs; product and period costs; fixed, variable, and mixed costs; contribution margin; break-even; operating leverage; assumptions and limitations

Readings: OpenStax Volume 2, cost-behaviour and cost-volume-profit chapters

Synchronous: Cost classification and CVP decision laboratory

Asynchronous: Multi-scenario break-even and target-profit analysis

Week 6: Budgets, Forecasts, Variances, and Scenario Thinking

Topics: Operating and cash budgets; flexible budgets; forecasts; standards and variances; uncertainty ranges; scenario construction; behavioural and ethical effects

Readings: OpenStax Volume 2, budgeting and variance-analysis chapters

Synchronous: Integrated budget and variance-diagnosis workshop

Asynchronous: Build the decision-model structure and prepare for the midterm

Week 7: Midterm Examination and Foundational Integration

Topics: Integration of financial reporting, financial analysis, cost behaviour, CVP, budgeting, variance, ethics, and responsible tool use

Readings: Review Weeks 1-6 materials

Synchronous: Individual midterm examination; generative AI is not permitted unless expressly authorized

Asynchronous: Post-examination correction and professional-learning plan

Assessment Due: Midterm Examination (20%)

Week 8: Relevant Costs and Short-Term Managerial Decisions

Topics: Relevant and irrelevant costs; opportunity and sunk costs; special orders; make-or-buy; keep-or-drop; pricing; constraints; qualitative and stakeholder factors

Readings: OpenStax Volume 2, short-term decision-making chapters

Synchronous: Multi-option managerial decision case

Asynchronous: Relevant-cost model with qualitative decision criteria

Week 9: Time Value of Money and Capital-Investment Decisions

Topics: Present and future value; discount rates; net present value; internal rate of return; payback; risk, sensitivity, scenario, strategic fit, and responsible investment

Readings: Instructor finance note; OpenStax investment-decision chapter; selected capital-budgeting cases

Synchronous: Capital-investment modelling laboratory

Asynchronous: Extend the decision model with sensitivity analysis and an auditable assumption register

Week 10: Working Capital, Financing, Liquidity, and Model Defence

Topics: Cash conversion cycle; receivables, inventory, and payables; liquidity; sources and costs of finance; leverage; covenant and currency considerations; model validation

Readings: Main Text 1, selected cash and liability chapters; instructor working-capital and financing note

Synchronous: Model stress test, peer audit, and management recommendation

Asynchronous: Submit the Budgeting, Scenario, and Decision Model

Assessment Due: Budgeting, Scenario, and Decision Model (15%)

Week 11: AI, Automation, Analytics, and Internal Control

Topics: AI-assisted classification, forecasting, anomaly detection, narrative analysis, and decision support; spreadsheet controls; source tracing; hallucinated figures; fraud, cyber, privacy, and auditability

Readings: NIST GenAI Profile, selected risks and actions; current professional guidance supplied through the LMS

Synchronous: Human-versus-AI analysis, control design, and red-team exercise

Asynchronous: Document and verify an AI-assisted financial workflow

Week 12: Sustainability, Global Reporting, and Stakeholder Value

Topics: Sustainability-related financial information; materiality; integrated thinking; cross-border comparisons; foreign-currency and geoeconomic considerations; ethics and long-term value

Readings: IFRS sustainability educational material; selected international company reports

Synchronous: Stakeholder-value and sustainability decision case

Asynchronous: Integrate sustainability, global context, and stakeholder consequences into the final project

Project Milestone Due: Final-project proposal, organization/data approval, and decision question

Week 13: Integrated Financial Decision Project Studio

Topics: Model validation; assumption and evidence registers; sensitivity; controls; risk; implementation; executive writing; AI provenance; oral-defence preparation

Readings: Review course resources relevant to the selected decision case

Synchronous: Project studio, model audit, instructor consultation, and defence rehearsal

Asynchronous: Complete written case, auditable model, AI Usage Statement, and presentation

Week 14: Final Project Presentations, Oral Defence, and Course Integration

Topics: Integration of accounting, finance, analytics, AI-enabled decision support, ethics, sustainability, strategy, and implementation

Readings: No new readings; review project evidence and course learning outcomes

Synchronous: Final-project presentations, oral defence, peer learning, and course synthesis

Asynchronous: Submit final AI-Enabled Financial Decision Case and individual reflection

Assessment Due: Final Project: AI-Enabled Financial Decision Case (40%)

7. Detailed Assignment Descriptions

7.1 Financial Decision Labs & Professional Contribution - 10%

Learning Outcomes Addressed: All course learning outcomes

Description

Financial competence develops through repeated calculation, interpretation, challenge, and communication. Students prepare for class, complete decision laboratories, maintain auditable work, explain assumptions, compare perspectives, and contribute constructively to peer review.

Requirements

- Attend a minimum of 12 of 14 synchronous sessions and participate actively
- Complete assigned financial decision laboratories with visible formulas, assumptions, and sources
- Explain quantitative results in accessible managerial language and identify material limitations
- Provide respectful, specific, and useful feedback during model and case reviews
- Follow confidentiality, ethics, attribution, verification, and AI-use disclosure requirements

Participation Rubric

Criteria	Excellent (4)	Good (3)	Satisfactory (2)	Needs Improvement (1)
Preparation & Engagement (25%)	Consistently prepared; contributions materially advance analysis	Regular preparation and useful contribution	Basic preparation and participation	Unprepared, absent, or minimal contribution
Decision Labs (35%)	Accurate, auditable work with insightful interpretation and limitations	Strong work with minor gaps	Basic work with some errors or weak interpretation	Incomplete, inaccurate, or opaque work
Peer Contribution (20%)	Feedback materially improves peers' models and reasoning	Constructive and relevant feedback	Basic feedback with limited detail	Little or unprofessional engagement
Professional & Responsible Conduct (20%)	Exemplary ethics, confidentiality, verification, attribution, and disclosure	Responsible conduct with minor lapses	Meets minimum requirements	Repeated or serious professional concerns

7.2 Financial Statement & Earnings-Quality Analysis Brief (Formative Assessment 1) - 15%

Learning Outcomes Addressed: CLO1, CLO2, CLO4, CLO5

Due Date: Week 4

Description

Students analyze the audited financial statements and disclosures of an approved organization and prepare an evidence-based executive brief. The assignment develops disciplined interpretation before later modelling and integrated decision work.

Requirements

1. Define the organization, decision audience, period, sector context, and material stakeholder questions
2. Prepare common-size, trend, ratio, and cash-flow analyses using traceable source data
3. Assess earnings quality, accounting estimates, disclosures, non-recurring items, uncertainty, and data limitations
4. Interpret profitability, liquidity, solvency, efficiency, sustainability, and risk without overstating conclusions
5. Provide a concise recommendation, evidence register, calculation workbook, and AI Usage Statement

Total Length: 1,500-2,000 words plus analysis workbook, selected statement extracts, and evidence register

Format: APA 7 executive brief and auditable spreadsheet; submit via LMS as PDF and native workbook

Financial Statement & Earnings-Quality Analysis Brief Rubric

Criteria	Excellent (4)	Good (3)	Satisfactory (2)	Needs Improvement (1)
Data, Context & Traceability (15%)	Authoritative data, precise context, and fully reproducible analysis	Strong data and context with minor gaps	Adequate data with partial traceability	Unreliable, incomplete, or untraceable data
Financial Analysis (30%)	Accurate, integrated analysis reveals material performance and risk drivers	Strong analysis with minor gaps	Basic analysis with limited integration	Calculations or interpretations materially flawed
Earnings Quality & Critical Judgment (25%)	Nuanced treatment of estimates, disclosures, uncertainty, and limitations	Sound critical judgment with minor gaps	Basic critique with limited depth	Credulous or unsupported interpretation
Sustainable Value, Recommendation & Stakeholders (20%)	Calibrated recommendation integrates financial evidence, sustainability implications, and stakeholder consequences	Clear recommendation with sound support	Basic recommendation with gaps	Recommendation unsupported or consequences ignored

Criteria	Excellent (4)	Good (3)	Satisfactory (2)	Needs Improvement (1)
Professional Communication (10%)	Executive-ready, concise, fully cited, and transparently disclosed	Professional with minor issues	Adequate but uneven	Unclear, poorly cited, or undisclosed AI use

7.3 Midterm Examination (Summative Assessment 1) - 20%

Learning Outcomes Addressed: CLO1, CLO2, CLO3, CLO4

Due Date: Week 7

Description

The individual midterm examination assesses independent mastery of the accounting, analysis, cost, budgeting, ethics, and tool-control foundations. Unless expressly authorized for a specific accommodation, students may not use generative-AI tools during the examination.

Requirements

1. Explain and connect financial statements, reporting concepts, cost behaviour, budgeting, variance, and ethical responsibilities
2. Calculate and interpret ratios, cash flows, contribution margin, break-even, target profit, budgets, and variances
3. Diagnose data-quality, earnings-quality, uncertainty, stakeholder, and decision-relevance issues
4. Recommend proportionate spreadsheet, verification, internal-control, privacy, and human-oversight safeguards
5. Communicate conclusions and limitations clearly to a professional decision-maker

Format: 120-minute examination with applied calculations, short answers, financial interpretation, and decision cases

Conditions: Individual work; approved formula sheet and calculator permitted; generative AI not permitted

Midterm Examination Rubric

Criteria	Excellent (4)	Good (3)	Satisfactory (2)	Needs Improvement (1)
Conceptual Integration (20%)	Accounting, finance, ethics, and controls are accurately connected	Strong integration with minor gaps	Basic understanding with some errors	Major concepts missing or inaccurate
Quantitative Accuracy (30%)	Calculations are accurate, efficient, and transparently supported	Accurate work with minor errors	Core methods applied with some errors	Material calculation or method errors
Financial Interpretation (25%)	Results are interpreted insightfully in context and under uncertainty	Sound interpretation with minor gaps	Basic interpretation with limited context	Interpretation unsupported or misleading
Controls, Ethics & Judgment (15%)	Specific, proportionate safeguards and judgments are well justified	Practical safeguards with good rationale	Generic safeguards and limited rationale	Material responsibilities or risks omitted
Communication (10%)	Clear, concise, well structured, and professionally reasoned	Clear with minor issues	Understandable but uneven	Unclear or incomplete

7.4 Budgeting, Scenario & Decision Model (Summative Assessment 2) - 15%

Learning Outcomes Addressed: CLO2, CLO3, CLO4, CLO5

Due Date: Week 10

Description

Students build and defend an auditable spreadsheet model for an approved managerial decision. The model integrates budgeting, relevant costs, cash flow, scenario and sensitivity analysis, and a concise recommendation.

Assignment Focus

Students may use approved AI tools to assist formula explanation, scenario generation, or error detection, but every input, formula, calculation, and conclusion remains subject to independent verification and complete disclosure.

Requirements

1. Decision question, alternatives, stakeholder needs, decision horizon, and success criteria
2. Transparent input, assumption, calculation, and output architecture with formula-auditing controls
3. Relevant-cost, budget, cash-flow, and financing logic appropriate to the selected decision
4. Base, favourable, adverse, break-even, and sensitivity scenarios with interpretable outputs
5. Risk, ethics, sustainability, qualitative factors, limitations, and escalation requirements
6. Executive recommendation supported by a model-validation record and complete AI Usage Statement

Total Length: 1,500-2,000-word decision memorandum plus native spreadsheet model and assumption/evidence register

Format: Professional decision memorandum, native workbook, and 5-7 minute model defence; submit via LMS

Budgeting, Scenario & Decision Model Rubric

Criteria	Excellent (4)	Good (3)	Satisfactory (2)	Needs Improvement (1)
Decision Architecture (15%)	Decision, alternatives, horizon, criteria, and stakeholders are precise	Clear architecture with minor gaps	Basic framing with weak criteria	Decision or alternatives unclear
Model Accuracy & Auditability (25%)	Accurate, efficient, fully traceable model with robust controls	Strong model with minor gaps	Functional model with some errors or weak controls	Model inaccurate, opaque, or unusable
Scenario & Sensitivity Analysis (20%)	Well-designed scenarios reveal breakpoints, drivers, and uncertainty	Sound scenarios with useful evidence	Basic scenarios with limited insight	Scenarios absent or misleading
Financial & Managerial Reasoning (20%)	Methods fit the decision and support calibrated conclusions	Sound reasoning with minor gaps	Basic reasoning with limited integration	Methods mismatched or conclusions unsupported

Criteria	Excellent (4)	Good (3)	Satisfactory (2)	Needs Improvement (1)
Risk, Sustainability, Ethics & Responsible AI (10%)	Material financial and sustainability risks, trade-offs, and AI controls are integrated and proportionate	Relevant safeguards with minor gaps	Generic safeguards	Material risks or AI use unaddressed
Recommendation & Defence (10%)	Compelling recommendation, limitations, and defence demonstrate mastery	Professional recommendation and defence	Adequate but uneven	Unclear recommendation or inability to defend work

8. Final Project: AI-Enabled Financial Decision Case (Summative Assessment 3) - 40%

Learning Outcomes Addressed: All course learning outcomes (CLO1-CLO5)

8.1 Project Overview

The final project is the culminating assessment of the course and replaces a conventional final examination. Students analyze and defend a consequential financial or managerial decision for a real or realistic organization by integrating accounting information, finance methods, spreadsheet analytics, responsible AI support, ethics, sustainability, risk, and implementation.

8.2 Project Scope

Each student selects an approved decision for which lawful, non-confidential, and sufficiently reliable information is available. Suitable cases include investment, expansion, pricing, sourcing, product or service continuation, working-capital improvement, financing, or performance-recovery decisions. The work must compare credible alternatives and make uncertainty visible.

8.3 Deliverables

Written Decision Case and Auditable Model (3,500-4,500 words, excluding appendices)

1. Executive Summary: Decision, alternatives, central evidence, risks, and recommendation
2. Organizational and Strategic Context: Stakeholders, value drivers, constraints, and decision criteria
3. Financial Reporting Analysis: Statements, cash flows, disclosures, ratios, trends, and earnings/data quality
4. Managerial and Finance Analysis: Relevant costs, budgets, forecasts, financing, time value, capital investment, and scenarios as applicable

5. Model and Evidence: Transparent assumptions, formulas, sources, validation, sensitivity, and limitations
6. Responsible AI and Governance: Tool fit, verification, privacy, controls, provenance, human oversight, ethics, and sustainability
7. Recommendation and Implementation: Selected option, trade-offs, resources, accountabilities, measures, triggers, and review cycle
8. Reflection and AI Use Record: Judgment, learning, substantive human contribution, uncertainty, and complete disclosure

Executive Presentation and Oral Defence (12-15 minutes plus 5-10 minutes for questions)

- Present during the Week 14 synchronous session
- 10-12 slides or equivalent visual narrative supported by the auditable model and selected evidence
- Respond to questions about assumptions, calculations, sources, uncertainty, ethics, controls, and recommendation
- Professional presentation style, clear attribution, and demonstration of individual mastery expected

8.4 Project Timeline & Milestones

Week	Milestone	Deliverable	Weight
Week 9	Decision Concept	Question, alternatives, data plan, and approval request	Formative feedback
Week 12	Proposal & Evidence Review	Context, sources, methods, stakeholder and risk plan	Peer/instructor review
Week 13	Complete Draft & Model Audit	Draft case, workbook, validation, and AI record	Instructor feedback
Week 14	Final Submission & Defence	Final decision case, auditable model, and presentation	40% of final grade

8.5 Final Project Grading Rubric

Written Decision Case and Auditable Model (70% of Final Project Grade)

Criteria	Excellent (4)	Good (3)	Satisfactory (2)	Needs Improvement (1)
Decision, Strategy & Stakeholders (15%)	Consequential decision is strategically framed with explicit stakeholder criteria	Clear framing with minor gaps	Basic context and criteria	Decision or purpose unclear
Reporting & Performance Analysis (15%)	Rigorous analysis identifies material performance, cash-flow, quality, and risk drivers	Strong analysis with minor gaps	Basic analysis with limited depth	Analysis inaccurate or irrelevant
Managerial Finance Model (20%)	Accurate, auditable model applies well-chosen methods to credible alternatives	Strong model with minor gaps	Functional model with limited integration	Model inaccurate, opaque, or mismatched
Scenarios, Risk & Evidence (15%)	Sensitivity, validation, and evidence support calibrated conclusions	Sound evaluation with useful evidence	Basic evaluation with limited testing	Evidence insufficient or conclusions overstated
Responsible AI, Ethics & Sustainability (15%)	AI controls, ethics, sustainability, privacy, and oversight are fully integrated	Responsible approach with minor gaps	Basic safeguards and ethical treatment	Material responsibilities or risks omitted
Recommendation & Implementation (15%)	Persuasive recommendation includes trade-offs, ownership, measures, and review triggers	Practical recommendation with minor gaps	Basic recommendation and implementation	Recommendation unsupported or impractical
Professional Quality & Transparency (5%)	Executive-ready, fully cited, auditable, and transparently disclosed	Professional with minor issues	Adequate but uneven	Unprofessional or opaque

Executive Presentation and Oral Defence (30% of Final Project Grade)

Criteria	Excellent (4)	Good (3)	Satisfactory (2)	Needs Improvement (1)
Decision Narrative (30%)	Compelling narrative connects strategy, evidence, model, risk, and recommendation	Clear narrative with sound prioritization	Adequate narrative with gaps	Unclear or unsupported narrative
Financial Visuals & Model Use (25%)	Accurate visuals and live evidence make drivers and uncertainty immediately understandable	Professional visuals support the argument	Basic visuals with limited analytical value	Visuals inaccurate, distracting, or absent
Executive Presence (20%)	Confident, concise, accessible, and audience-responsive	Professional delivery and engagement	Adequate delivery with limited engagement	Unprofessional or ineffective delivery

Criteria	Excellent (4)	Good (3)	Satisfactory (2)	Needs Improvement (1)
Oral Defence (25%)	Responses demonstrate independent mastery of assumptions, methods, controls, and trade-offs	Sound responses demonstrate strong understanding	Basic responses with some uncertainty	Unable to explain calculations or defend judgment

9. Course Learning Outcomes, Program Outcomes, and Assessment Alignment

Course Learning Outcome	Financial Labs	Statement Brief	Midterm	Decision Model	Final Project
CLO1	✓	✓✓	✓✓	✓	✓✓
CLO2	✓	✓✓	✓✓	✓✓	✓✓
CLO3	✓✓	✓	✓✓	✓✓	✓✓
CLO4	✓	✓	✓	✓✓	✓✓
CLO5	✓	✓	✓	✓	✓✓

Key: ✓ = Addressed | ✓✓ = Primary Focus

10. Course Policies

10.1 Attendance & Participation

Regular attendance and active participation in synchronous sessions are essential for success in this course. Students are expected to attend all scheduled synchronous sessions with cameras enabled. If you must miss a session, please notify the instructor in advance. More than two unexcused absences may result in a reduced participation grade.

10.2 Late Submission Policy

- Assignments submitted within 24 hours of deadline: 10% penalty
- Assignments submitted 24-48 hours late: 20% penalty
- Assignments submitted more than 48 hours late: not accepted without prior approval
- Extensions may be granted for documented emergencies with advance notice

10.3 Academic Integrity

All work submitted must be your own original work. Plagiarism, including the use of AI-generated content without proper disclosure, is a serious academic offense. All sources must be properly cited. Violations of academic integrity will result in a zero for the assignment and may lead to further disciplinary action.

10.4 AI Usage Policy

Artificial intelligence may support selected financial analysis and modelling activities in this course, but students remain accountable for every input, formula, calculation, source, interpretation, control, and recommendation.

1. **Assessment Conditions:** The Week 7 midterm examination is completed without generative AI unless the instructor expressly authorizes a specific tool or accommodation.
2. **Transparency and Provenance:** Every AI-assisted submission must include an AI Usage Statement identifying tools, purposes, material prompts, outputs used, verification steps, and substantive human revisions.
3. **Verification and Auditability:** AI-generated figures, formulas, citations, classifications, forecasts, and narratives must be checked against original records and independently recalculated. Native workbooks must preserve formulas, assumptions, sources, and control checks.
4. **Privacy, Security, and Professional Duty:** Confidential, proprietary, personal, client, or restricted financial information must not be entered into public AI systems. Students must comply with authorization, intellectual-property, professional-ethics, and institutional data requirements.

10.5 Communication Expectations

The instructor will respond to emails within 48 hours during the work week. For urgent matters, please indicate 'URGENT' in the subject line. Course announcements will be posted on the LMS. Students are expected to check the LMS and their university email daily.

10.6 Accessibility & Accommodations

Focus University Institute is committed to providing equal access to all students. Students requiring accommodations should contact the Disability Services Office and the instructor at the beginning of the term. Reasonable accommodations will be made to ensure full participation in all course activities.

10.7 Netiquette Guidelines

Online learning requires respectful, professional communication. When participating in synchronous and asynchronous discussions, please use professional language, be respectful of diverse perspectives, avoid all-caps (which reads as shouting), and provide constructive feedback. Remember that cultural differences may affect communication styles.

11. Additional Resources

11.1 Library & Research Support

- Focus University Institute Library: Accounting, finance, management, economics, legal, sustainability, and interdisciplinary research databases
- Research Librarian consultations available for company, sector, reporting-standard, and evidence research

11.2 Writing & Academic Support

- Writing and Learning Support: Graduate quantitative reasoning, spreadsheet, writing, presentation, and study consultations
- APA Citation Guide: Purdue OWL (owl.purdue.edu)

11.3 Technical Support

- IT Help Desk: LMS, account, spreadsheet, data, access, and approved-tool support
- Formula-auditing, financial-model, privacy, accessibility, and AI Usage Statement tutorials in the course 'Getting Started' module

11.4 Professional Development

- IFRS Foundation and ESMA: International reporting standards, education, and corporate-reporting resources
- OpenStax and SEC EDGAR: Open accounting texts and public corporate filings
- NIST AI Resource Center and EUR-Lex: AI risk-management and European regulatory resources

11.5 Suggested Bibliography (APA 7)

Autio, C., Schwartz, R., Dunietz, J., Jain, S., Stanley, M., Tabassi, E., Hall, P., & Roberts, K. (2024). Artificial intelligence risk management framework: Generative artificial intelligence profile (NIST AI 600-1). National Institute of Standards and Technology.

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12. Syllabus Disclaimer

This syllabus represents a plan for the course and may be modified at the instructor's discretion based on pedagogical needs, changes in reporting standards, financial-market or regulatory developments, data and tool availability, or unforeseen circumstances. Students

will be notified of significant changes through the LMS and email. Continued enrollment constitutes acceptance of such modifications.

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