

esade

RAMON LLULL UNIVERSITY

# Financial Analysis for non Profits

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A decorative graphic in the bottom right corner consisting of a grid of yellow triangles pointing towards the top right, creating a sense of movement and depth.

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## 1. Course description / Introduction to the course

The course aims to help participants understand how to manage financial statements for non profit organizations.

## 2. Learning objectives and competencies

This course requires some previous knowledge on financial accounting and financial statements reporting

## 3. Course format and methodological approach

Lectures combined with case discussion, readings of professional articles and workshops in groups.

Development of a project in groups

## 4. Course Contents

1. Learn the particularities of NGO financial statements reporting
2. Assess companies regarding liquidity for the specific case of NGOs
3. Learn to assess the NGO ability to meet its long term obligations
4. Examine the purpose and usefulness of profitability measures for the specific case of NGOs
5. Develop a diagnosis on the financial and economic performance of an NGO and provide some recommendations

## 5. Materials

Slides, articles and videos will be provided in class

**This course is strictly ruled by ESADE's Honour Code**

*"I will not lie, cheat or steal to gain an academic advantage. I will respect all ESADE students, faculty and staff with my words and deeds."*

The violations of the ESADE MBA Honor Code include the following:

**Lying:** Lying includes knowingly communicating an untruth in order to gain an unfair academic or employment advantage.

**Cheating:** Cheating includes, but is not limited to, using unauthorized materials to complete an assignment; copying the work of another person; unauthorized providing of materials or information (e.g. proprietary course information) to another person; plagiarism; unauthorized providing of materials or information to another person during an exam. All communications, written, oral or otherwise, among students during examinations, are forbidden, as is the use of notes, books, computers, calculators or other written material except when approved by the instructor.

**Stealing:** Stealing includes, but is not limited to, taking the property of another member of the ESADE community without permission, defacing or vandalizing the property of the ESADE Business School, or the misuse of ESADE resources.

**Respect for others and professional conduct:** Respect for others includes treating all ESADE students, staff, faculty and external contacts connected to the school with politeness and cordiality, refraining from using abusive language or physical violence.

Upon witnessing a violation of the Honour Code, a student has a **moral obligation** to inform the student whose conduct is believed to be in violation of the Code that the Code has been violated. Each member of the ESADE MBA community, as a person of integrity, has a personal obligation to adhere to this requirement, both on campus and when representing ESADE off campus.

Failure to comply with the more explicit guidelines set forth by the Programme's Rules and Regulations can also be considered as breach of the Honour Code.

**Violations of this agreement and will be governed by MBA Programme Management which has the right to exercise any disciplinary action necessary in order to uphold the standards set forth herewith and in the Programme's Rules and Regulations.**