

Financial Management for Sports

Code: 43783
ECTS Credits: 6

2025/2026

Degree	Type	Year
Sports Management	OB	1

Contact

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Teaching groups languages

You can view this information at the [end](#) of this document.

Prerequisites

There are no prerequisites

Objectives and Contextualisation

The primary objective is that students can start in the study of the financial statements of a sports company, economic and financial evaluation of business projects, as well as knowledge of institutions and public and private financing mechanisms of these projects. For this, the student will be provided with the basic tools of economic and financial analysis for making decisions in the field of sports management. Specifically, the objectives at the training level are:

1. Introduce the basic concepts of financial management so that they can understand the main financial statements of a sports company
2. Analyze the most important ratios to analyze the differences between sports companies
3. Make a diagnosis of the situation and problems of a sports company
4. Implement the ideal strategy to get to establish a business model within the sports field.
5. Analyze the different funding sources
6. Introduce the short and long planning process, analyzing the strategy and purpose of the sports company and analyzing the budget as a management tool.
7. Study the institutions to see the differences in economic-financial management between Sports Public Limited Companies, Sports Associations and public limited companies.
8. Study the valuation and feasibility of a sports investment project to analyze the profitability of the same based on its financing.

Learning Outcomes

1. CA02 (Competence) Use tools and methodologies to design financially sound and sustainable business models.
2. KA04 (Knowledge) Understand the financial resources available to sustainably manage a sports organisation.
3. KA05 (Knowledge) Distinguish the differences between sports corporations, sports associations and/or other business incorporation models.

4. KA06 (Knowledge) Assess the viability of sports investment projects in order to analyse their profitability based on their financing.
5. SA05 (Skill) Analyse the financial reports of organisations and companies in the sports sector.
6. SA06 (Skill) Assess the viability of financial plans and the various investment alternatives and/or projects.
7. SA07 (Skill) Develop a budget that includes an income statement, balance sheet, cash budget and cash flow statement.
8. SA08 (Skill) Diagnose financial situations and problems experienced by companies in the sports sector.

Content

Lesson 1: Analysis of Financial Statements

- 1.1. Finance and sports management
- 1.2. Interpretation of financial statements
 - Business analysis
 - Income statement analysis
 - Balance sheet analysis
- 1.3. Main concepts for the balance sheet: operating funding needs vs. working capital
- 1.4. Economic-financial diagnosis

Lesson 2: Financial Planning of a Sports Company

- 2.1. The treasury budgets
- 2.2. Financial planning:
 - Projected balance sheet
 - Sensitivity analysis
 - Projected income statement
- 2.3. The economic-financial plan within the business plan

Lesson 3: Financing a Sports Company

- 3.1. Short-term financing
 - Spontaneous financing
 - Bank financing
- 3.2 Long-term financing
 - Self-financing
- 3.3. Dividend Policy
- 3.4. Financing of startups

Lesson 4: Analysis and Assessment of Sports Investment Projects

- 4.1. What is meant by investment?
- 4.2. Operational stages for the analysis of an investment project
 - What is meant by investment project?
 - Operational stages of an investment project
 - Details on the cash flows to be included in the investment project
- 4.3. Investment and profitability
 - Criteria for determining the profitability of the investment project
 - Required rate of return
- 4.4. Investment and risk
 - Previous considerations regarding risk in investment projects
 - Recommendations for managing the risk of an investment project
 - Financial methodologies for controlling the risk of an investment project

Topic 5: Valuation of companies

- 5.1. Flow discount method
- 5.2. Comparables method

Activities and Methodology

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Exercises and other work	10	0.4	KA04, KA05, KA06, SA05, SA06, SA07, SA08, KA04
master classes	30	1.2	KA04, KA05, KA06, KA04
Type: Supervised			
Group Tutoring	8	0.32	SA05, SA06, SA07, SA08, SA05
Problem resolution	12	0.48	SA05, SA06, SA07, SA08, SA05
Study cases	10	0.4	CA02, KA04, KA05, KA06, SA05, SA06, SA07, SA08, CA02
Type: Autonomous			
Personal study	60	2.4	KA04, KA05, KA06, SA05, SA06, SA07, SA08, KA04
Realization of works / Reports	15	0.6	CA02, KA04, KA05, KA06, SA05, SA06, SA07, SA08, CA02

Online modality

In the case of the online modality, the methodology will be adjusted in order students can achieve all the learning outcomes specified in this guide and at the same time develop the skills and abilities of the subject. To this end, the resources available in the modle classrooms will be optimized to maximize student involvement and motivation (forums, debates, simulation games, case studies, online presentations, etc ...)

Annotation: Within the schedule set by the centre or degree programme, 15 minutes of one class will be reserved for students to evaluate their lecturers and their courses or modules through questionnaires.

Assessment

Continous Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Delivery of the exhibition and defense of the exercises and work carried out in groups	30%	2	0.08	CA02, KA04, KA05, KA06, SA05, SA06, SA07, SA08
Final Exam	30%	2	0.08	KA04, KA05, KA06
Resolution exercises and individual works	40%	1	0.04	CA02, KA04, KA05, KA06, SA05, SA06, SA07, SA08

On the first day of class, the teacher will specify how many individual and group activities, in which they consist of and will determine what percentage of assessment they each have, always respecting the total weight proposed in the teaching guide.

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The grade for this part of the course will be the result of applying the following weights to the tests described below:

- a) Final exam: 30%. The exam will consist of both test questions and problems and / or questions to be solved with excel support. No supporting material will be available during the exam. The minimum mark that must be obtained in this test in order for it to average with the rest of the evaluation activities is 3.5 out of 10. Would the course's average grade be >5.0 in this scenario, the official final grade will be left as 4.9/10.
- b) Individual cases and problems solved: 40%. They will have to deliver the cases and practices that the teachers determine solved of individual way. The teacher will solve the case in class in general and give feedback. This activity is not recoverable in case the student does not deliver the task within the term stipulated by the teacher
- c) Group cases and problems solved: 30%. They will have to deliver the cases and practices that the professors determine solved of group way. The teacher will solve the case in class in general and give feedback. This activity is not recoverable in case the student does not deliver the task within the term stipulated by the teacher

Bibliography

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Phillips, R. (2005). *Pricing and Revenue Optimization*. Stanford Business Books, Stanford.

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Suárez, A. *Decisiones óptimas de inversión y financiación de la empresa*. 18^a edición. Pirámide. Madrid

Software

N/A

Groups and Languages

Name	Group	Language	Semester	Turn
(TE) Theory	1	Spanish	first semester	morning-mixed

(TE) Theory	5	English	first semester	morning-mixed
(TE) Theory	10	Spanish	first semester	morning-mixed