TEACHING GUIDE - 2026-2027

Financial analysis for nonprofit organizations

UGRA_014160

Departments	Department of Economics, Finance & Accounting
Teaching Languages	English
ECTS	4
Teacher responsible	Montse Díaz Almazan - montse.diaz@esade.edu

Course Goals

1. Learn the particularities of NGO financial statements reporting
2. Assess entities regarding liquidity and solvency for the specific case of NGOs
3. Examine the purpose and usefulness of profitability measures for the specific case of NGOs
4. Develop a diagnosis on the financial and economic performance of an NGO and provide some recommendations and concrete actions for the future.

Previous knowledge

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

Prerequisits

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

Teaching methodology

Service-Learning methodology

Description

Course contribution to program

Service learning enhances what is taught in higher education by extending student learning beyond the classroom and into the ngo's arena and assisting students in the development of lifelong career and professional/social/soft skills

Short description

This course is based on a Service-Learning methodology, where participants will develop the analysis of the financial statements of a local NGO with the aim of providing them with some proposals which may help them for the future.

First introductory sessions will be focused on the analysis of the third sector together with the particularities of NGO Financial Reporting. In the following ones participants will work in groups in order to analyze the financial and economic performance of a local NGO and then focus on a specific area for further work. At the end of the course, students will present their analysis and proposals to the organization.
All topics will be approached from a responsible, ethical, and sustainable perspective.

Activities

In-class discussions and debates
Individual and group reflection

Teamwork

Other
Volunteer activity

Group presentations

Interaction with visiting guest professionals

Project development and presentation

Projects with companies and consulting projects

Content

#	Topic
1	Introduction to the third sector and non-profit organizations Tools for financial analysis
2	Work in groups to analyze the financial and economic performance of a local NGO. Group presentations

Assessment

Tool	Assessment tool	Category	Weight %
Group project	Group project	Ordinary round	75.00%
Other	Active participation and attendance	Retake and ordinary round	25.00%
Final individual project		Retake	75.00%

PROGRAMS

AI26-Exchange Program Bachelor in Business and Artificial Intelligence (Undergraduates: Business)
- AI26 Year 1 (Optative)

AI26S-Exchange Program Bachelor in Business and Artificial Intelligence (Undergraduates: Business)
- AI26S Year 1 (Optative)

B13-Exchange Program Bachelor of Business Administration (BBA) (Undergraduates: Business)
- B13 Year 1 (Optative)

B13S-Exchange Program Bachelor of Business Administration (BBA) (Undergraduates: Business)
- B13S Year 1 (Optative)

BBA20-Bachelor of Business Administration (BBA) (Undergraduates: Business)
- BBA20 Year 3 (Optative)
- BBA20 Year 4 (Optative)
- BBA20 Year 2 (Optative)

BBA23-Bachelor of Business Administration (BBA) (Undergraduates: Business)
- BBA23 Year 3 (Optative)
- BBA23 Year 4 (Optative)
- BBA23 Year 2 (Optative)

BBA25-Bachelor of Business Administration (BBA) (Undergraduates: Business)
- BBA25 Year 3 (Optative)
- BBA25 Year 1 (Optative)
- BBA25 Year 2 (Optative)

BITLASI22-Bachelor in Transformational Leadership and Social Impact (Undergraduates: Business)
- BITLASI22 Year 4 (Optative)

DBAI23-Double Degree in Business Administration and Artificial Intelligence for Business (Undergraduates: Business)
- DBAI23 Year 1 (Optative)
- DBAI23 Year 3 (Optative)
- DBAI23 Year 2 (Optative)
- DBAI23 Year 4 (Optative)

DBAI25-Double Degree in Business Administration and Business and Artificial Intelligence (Undergraduates: Business)
- DBAI25 Year 4 (Optative)
- DBAI25 Year 2 (Optative)
- DBAI25 Year 3 (Optative)

GBD20-Double Degree in Business Administration and Law (Undergraduates: Law)
- GBD20 Year 2 (Optative)
- GBD20 Year 3 (Optative)
- GBD20 Year 4 (Optative)
- GBD20 Year 5 (Optative)

GEL25-Bachelor in Global Governance, Economics and Legal Order (Undergraduates: Law)
- GEL25 Year 4 (Optative)
- GEL25 Year 2 (Optative)
- GEL25 Year 3 (Optative)
- GEL25 Year 1 (Optative)

TUM23-TUM Entrepreneurship Exchange Programme (Undergraduates: Business)
TUM23 Year 1 (Optative)