

## Vak: Financial Management 3

credits: 2

<b>Vakcode</b>	IFVB18M&GFIM	<b>Werkvormen</b>	Werkcollege
<b>Naam</b>	Financial Management 3	<b>Toetsen</b>	Financial Management - Schriftelijk, organisatie tentamenbureau
<b>Studiejaar</b>	2020-2021		
<b>ECTS credits</b>	2		
<b>Taal</b>	Nederlands		
<b>Coördinator</b>	J. Kleine Deters		

### Leeruitkomsten

Main learning outcome

Explains the financial consequences of a business recommendation and assesses its feasibility.

The student:

- uses the Dupont chart to determine the impact of business decisions on the balance sheet and income statement, and makes links between these financial statements
- draws up an investment budget, an operating budget and an FM budget in the context of the budget cycle, and classifies this information using the relevant ratios and standards (among other things, for benchmarking purposes)
- uses the various investment selection methods (with time preference) to calculate the financial added value of investments, assesses it and explains the financial impact on operations
- defines the concept of 'life cycle' within a given context, and classifies the associated Life Cycle Costs or Total Cost of Ownership
- names the various types of finance that an organisation can access and calculates the financial impact of each type of finance
- apportions indirect costs using the cost centre method and the ABC method

### Inhoud

On the basis of the Dupont schedule with relevant financial key figures the student learns how to predict the consequences of different real estate scenarios for the balance sheet and income statement. The student will learn how to calculate the book value of real estate. The student learns how to draw up an investment budget and an operating budget. We argue that the influence of investment decisions on the operating costs can be significant. The student will be introduced to relevant real estate and European Facility Management standards. We use relevant facility management key figures to predict the investment and operational budget and calculate the facility management costs. In this course the benchmark process is explained and the student will be introduced to ways in which indirect costs can be allocated and service level agreements are discussed. The investment selection method that was taught in a previous course, will be extended with time preference criteria. Partial and total funding will be discussed, the linear and the annuity mortgage will be part of this discussion. Finally, various lease options will be discussed.

### Opgenomen in opleiding(en)

Facility Management, major International Facility Management

### School(s)

Institute of Future Environments

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