# **Programme Specification**

# **Bachelor in Business Administration**





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#### 1. PROFESSIONAL COMPETENCES

## 1.1. General competences

- G1: Ability to analyse and summarise information from several sources.
- G2: Creative and efficient resolution of problems that arise in day-to-day, in order to ensure the highest levels of quality of professional work.
- G3: Ability to organise and plan the work in the context of continuous improvement.
- G4: Use of information and communication technologies.
- G5: Ability to work effectively in interdisciplinary teams, integrating and participating in scientific and professional teamwork, contributing ideas and respecting and valuing the diversity of views of other team members.
- G6: Ability to incorporate ethical principles into the professional culture, giving priority to ethical commitment to customers and society.
- G7: Ability to work in an international context and innovate and adopt new approaches used in other national contexts.
- G8: Oral and written communication in Spanish.
- G9: Oral and written communication in English in academic and professional contexts.
- G10: Ability to apply the acquired knowledge, adapting it to the needs and special features of each situation and person.
- G11: Ability to come up with new ideas (creativity).
- G12: Ability to incorporate scientific research and evidence-based practice as a professional culture, updating knowledge and skills continuously.
- G13: Ability to develop learning strategies throughout life to be able to acquire new knowledge, by developing their own academic and professional path.
- G14: Oral and written communication in native language and in English, according to the needs of their field of study and the demands of their academic and professional environment.
- G15: Ability to establish and meet the most appropriate quality criteria and apply methodologies and work strategies geared towards continuous improvement.
- G16: Ability to assimilate concepts of a social and humanistic nature into a comprehensive university education to enable the development of ethical values such as solidarity, multiculturalism, equality, commitment, respect, diversity, integrity, etc.
- G17: Ability to create, from a critical and constructive point of view, proposals for social transformation based on democracy and fundamental rights of individuals.



# 1.2. Specific competences

- E1: Understand the specific aspects of the operation, management and control of the different functional areas of the company.
- E2: Know and understand the local, national and international socio-economic context in which the companies operate and be able to interpret its impact on them.
- E3: Ability to apply the acquired knowledge of the functional areas of the company and the socio-economic environment.
- E4: Ability to identify related variables and understand their impact on business organisations.
- E5: Learn about the legal framework for corporate governance, with special emphasis on the principles of commercial law, labour and tax.
- E6: Understand the processes related to professional activity in the field of auditing (internal and external) of the organisations.
- E7: Ability to design tax and accounting consultancy and advisory plans.
- E8: Be familiar with the mechanisms that enable professionals to intervene in legal issues as experts in economic, financial and business matters, acting as expert witnesses in civil, criminal, administrative and labour disputes, bankruptcy administrators, legal issues and, in general, as partners with the judicial authorities or as independent experts before Mercantile Registries and other entities.
- E9: Appreciate how the domestic and international financial markets operate.
- E10: Understand financial operations taking place in business environments, designing and analysing investment and financing strategies.
- E11: Learn the techniques and methods of quantitative nature applicable to the diagnosis, analysis and business exploration (mathematics, statistics and econometrics) being able to use the most appropriate tool in each situation.
- E12: Ability to propose, design and implement an appropriate human resources management plan into the reality of the company.
- E13: Know the decision making processes in terms of policy and business strategy.
- E14: Understand the principles of business ethics and be able to design scenarios in which these principles can be put into business practice.
- E15: Propose, plan and lead business innovation projects that ensure the competitiveness of the company.



# 2. PROGRAMME STRUCTURE

	<u>.</u> .	_	
Subject	Туре	Term	ECTS
Year One			
Introduction to Economics: Economic Policies	BA	I	6
Financial Accounting	BA	I	6
Company Economics	BA	I	6
Communication Skills	CO	I	6
Business Mathematics	BA	I	6
English for Business I (en)	BA	II	6
Spanish and World Economics (en)	BA	II	6
Economic Analysis: Micro-economics	BA	II	6
Fundaments of Marketing	CO	II	6
Analysis and Accounting Consolidation	CO	II	6
Analysis and Accounting Consolidation		11	60
Year Two			
Statistics	BA	III	6
Marketing Policies	CO	III	6
Business Workshop I (en)	CO	III	6
Applied Sociology	СО	III	6
Financial Mathematics	CO	III	6
Civil and Business Law	BA	IV	6
Management Accounting	CO	IV	6
Economic Analysis: Macro-economics	BA	IV	6
Applied Economics	CO	IV	6
English for Business II (en)	CO	IV	6
Linguisti for business 11 (cii)		1V	60
Year Three		1 1/	_
Market Research and Sales Management	CO	V	6
Financial Management I	CO	V	6
Business Workshop II (en)	CO	V	6
People Management	CO	V	6
Elective subjects	EL	Anual	18
Financial Management II (en)	CO	VI	6
Company Taxation	CO	VI	6
Strategic Management	СО	VI	6 <b>60</b>
Year Four			
Management Skills (en)	CO	VII	3
Fundaments of Auditing	СО	VII	3
Elective subjects	EL	VII	6
Operations and Logistics (en)	CO	VII	6
Final Project	CO	Annual	12
Work Placement	CO	Annual	18
Civic Humanism	CO	VIII	6
Ethics	CO	VIII	6
BA: basic subject; CO: compulsory subject; EL: elective subject		V 111	60
		TOTAL	240
lective subjects:			
Advanced Finance			
Advanced Finance I: Corporate Accounting	EL	V	6
Advanced Finance II: Financial Control	EL	VI	6
Advanced Finance III: Financial Markets and Instruments	EL	VI	6
Advanced Finance IV: Wealth Management	EL	VII	6
Internationalisation			
	EL	V	6
Internationalication I: International Marketing	i EL	ı v	o
Internationalisation I: International Marketing	_	\ /T	<u> </u>
Internationalisation II: International Trade and Logistics	EL	VI	6
	EL	VI	6 6



#### 3. PROGRAMME CONTENTS

## **Year One**

3.1. Introduction to Economics: Economic Policies

**Credits:** 6 **Type:** Basic

Contact hours: 66 Study hours: 84

**Summary:** This subject aims to introduce students to the basic conceptual and analytical framework of economic analysis, presenting the basic tools of economic analysis and the basic concepts of the economy. It also aims to foster among students a certain capacity for analysis and reasoning to begin to understand and interpret the economic reality, using models and basic concepts.

## **Learning outcomes:**

- Evaluate the actions of the agents involved in economic policy
- Analyse the main objectives and instruments of economic policy
- Know about the most important economic doctrines
- Understand the basics of the economy (in its microeconomic and macroeconomic branches) and public intervention in the economy



# 3.2. Financial Accounting

Credits: 6 Type: Basic

Contact hours: 74 Study hours: 76

## **Summary:**

Definition, goals and division of accounting. The assets of the company. Elements and equity components. Accounting events and ranking. The account as an instrument of representation. Technicalities and operation. The accounts books. The accounting process. The General Accounting Plan. Application to record the main operations.

## **Learning outcomes:**

- Carry out the accounting of the main and most important financial facts of the company.
- Classify and represent economic facts according to the General Accounting Plan
- Perform a complete accounting process of the most important and representative economic facts of business activity through the books.



## 3.3. Company Economics

Credits: 6 Type: Basic

Contact hours: 74 Study hours: 76

#### **Summary:**

Introductory course which aims to provide students with the basics of the business and the company, its structure and environment as well as the presentation of its four functional areas and the main decisions to be taken within these four areas. The overall objective of the subject is for students to recognise and understand the company as a fundamental economic unit, from a practical administration perspective. At the end of the subject, students will be able to recognise and understand the operation of the company as an open system, studying its functional areas, the entrepreneur and their role as an entrepreneur and their importance for the economy.

## **Learning outcomes:**

- Recognition of the strategic process as a competitive tool, understand the forces that affect the business environment
- Identification of the various business organisational structures and human capital and corporate culture.
- Economic evaluation of investment projects and identification of the funding sources of the company and its production system.
- Knowledge of the business concept, institutional framework and the functional parts that form the business.



### 3.4. Communication Skills

Credits: 6 Type: Compulsory
Contact hours: 93 Study hours: 57

#### **Summary:**

Theoretical and practical applications of communication. Communication types. Professional communication. Development of communication skills.

### **Learning outcomes:**

- Know the ABCs for dealing with reporters when in a position of responsibility within the company.
- Learn fundamental techniques of rhetorical argument for use reliably in communication processes with members of a business organisation.
- Write messages effectively that combine the permanence of written language with the volatility of a conversation intended for oral message (email, IM, social networks, etc.), so they are used wisely at work.
- Improve skills in writing, given the prior knowledge of the fundamentals of grammar, syntax, vocabulary and linguistics in general
- Interpret the essential manifestations of non-verbal language for the development of face-to-face meetings (job interviews, business meetings, difficult and contentious discussions, complex decisions, etc.).



### 3.5. Business Mathematics

Credits: 6 Type: Basic

Contact hours: 84 Study hours: 66

## **Summary:**

Linear algebra. Differential calculus. Mathematical optimisation. Integral calculus. Ordinary differential equations. Summations, sequences and series. And their economic equations.

## **Learning outcomes:**

- Know how to solve economic problems through the use of linear equation systems
- Know how to model solutions that can be used in solving economic problems
- Apply the knowledge, skills and ability of optimal mathematical analysis to be applied in an economic and financial context.
- Learn how to use the right tools to apply the concepts learned in economics and business management
- Establish the interaction (theory and practical) between mathematics and economics



# 3.6. English for Business I

**Credits:** 6 **Type:** Basic

Contact hours: 68 Study hours: 82

# **Summary:**

Introduction to the language and concepts used in business. Development of written and oral comprehension.

## **Learning outcomes:**

- Communicate effectively in English in a business environment
- Use appropriate expressions and vocabulary in English.
- Acquire skills in oral, written and reading expression.
- Analyse and discuss business issues using English.



## 3.7. World and Spanish Economy

Credits: 6 Type: Basic

Contact hours: 64 Study hours: 86

**Summary:** World economy: World economy fundamentals. The economy as a science. Analytical instruments of the Spanish and World Economy. The economic systems. International trade. Economic integration. Global economic problems. Spanish Economy: Spanish economy fundamentals. The Spanish economy in the 20th and 21st century. Economic structure of Spain. The labour market. Income distribution.

## **Learning outcomes:**

- Understand the main economic issues related to the foreign sector, as well as major organisms in the international economy
- Analyse the main economic variables
- Know about the characteristics of the productive sectors in Spain
- Analyse, at a basic level, the factors associated with economic growth
- Understand the main economic phases that the Spanish and world economy since the have experienced since late nineteenth century to the present day



# 3.8. Economic Analysis: Micro-economics

**Credits:** 6 **Type:** Basic

Contact hours: 68 Study hours: 82

## **Summary:**

Micro-economy concept. Supply and demand. Utility, Preferences and demand. Production, costs and business decisions. The competitive market. Non-competitive markets. General equilibrium and welfare economics. Int. Industrial economy.

## **Learning outcomes:**

- Understand and analyse key aspects of Public Economy and Welfare.
- Carry out analysis from the perspective of the industrial economy.
- Know the characteristics and operation of the different types of markets.
- Analyse the behaviour of different economic agents and their possible consequences.



## 3.9. Fundaments of Marketing

Credits: 6 Type: Compulsory
Contact hours: 68 Study hours: 82

#### **Summary:**

Introduction to marketing. Fundamentals and definition. Basic concepts. Marketing management. Marketing tools. Types of consumer, aspects that influence behaviour. IT systems and market research. The product.

## **Learning outcomes:**

- Know and identify the various forces of the environment (macro and micro) affecting the organisation's ability to serve its customers.
- Learn about the information system, the techniques and marketing research stages.
- Identify criteria and methods for analysing the demand, identifying market segments and recognising consumer behaviour.
- Recognise the elements and variables that form part of the marketing system.
- Understand the reality of the importance of marketing in the company and the evolution of the marketing concept and its current situation.



# 3.10. Analysis and Accounting Consolidation

Credits: 6 Type: Compulsory
Contact hours: 62 Study hours: 88

#### **Summary:**

The accounting function and relationships with other activities in the company. Basic terminology. Principles and rules of accounting. The financial statements: Balance Sheet, Income Statement, Cash Flow Statement. The analysis of the financial statements: Performance indicators and financial position.

### **Learning outcomes:**

- Assimilate the objectives and scope of the analysis of financial statements
- Analyse the variables that reflect the financial and economic situation of the company.
- Understand the relevant business information by acquiring the ability to reorganise the company accounting information for analysis.
- Understand and apply the principles and rules of accounting. Knowledge of the rules for submission of the annual accounts, principles of preparation and structure according to accounting standards
- Comprehend the content and formal requirements for the submission of financial statements.
- Understand the usefulness of the financial statements.



#### **Year Two**

### 3.11. Statistics

**Credits:** 6 **Type:** Basic

Contact hours: 67 Study hours: 83

**Summary:** Introduction to statistics. Probability. Characteristics and types of distributions (discrete multivariate). Descriptive statistics. Estimate. Hypothesis testing.

# **Learning outcomes:**

- Develop data analysis using statistical software
- Assess and interpret statistical information transmitted in scientific papers
- Write and present statistical data analysis.
- Use basic statistical techniques for data analysis
- Identify and describe the basic elements of descriptive and inferential statistics.



# 3.12. Marketing Policies

Credits: 6 Type: Compulsory
Contact hours: 68 Study hours: 82

# **Summary:**

Market Identification. Market and competitor analysis. Product policy. Price policy. Distribution policy.

# **Learning outcomes:**

- Ability to identify, analyse and critically assess the relevant factors in the variables that form part of the marketing mix of the company
- Ability to develop and analyse a marketing plan for decision-making.



# 3.13. Business Workshop I

Credits: 6 Type: Compulsory
Contact hours: 58 Study hours: 92

#### **Summary:**

Transversal workshop entirely in English. Creating projects and case studies based on acquired knowledge and skills in different subjects studied in the degree.

## **Learning outcomes:**

- Express themselves effectively in English in a business environment
- Prepare for a presentation in English
- Work as a member of a group to solve business challenges
- Use vocabulary and fluency in English
- Analyse a business problem and provide constructive solutions
- Prepare a business plan



## 3.14. Applied Sociology

Credits: 6 Type: Compulsory
Contact hours: 67 Study hours: 83

#### **Summary:**

Introduction to sociology. Basic concepts and social constructions in Sociology. Sociological analysis of key social processes. Sociological perspectives on work and employment. Social change.

## **Learning outcomes:**

- Be familiar with the concepts and theories that analyse the characteristics of organisations, institutions and major social structures. Especially those that have a close relationship with the economy and business markets.
- Recognise the main dimensions of social change and understand the evolution of society,
   understanding the features and functions of conflict in society
- Identify and recognise the main sociological variables and relationships involved in the consumerism phenomenon, a central element in modern economies.
- Be familiar with the concepts and theory to analyse and explain the basis on which human societies are built. Understand and distinguish social roles, rules and control mechanisms that operate in relationships between people.
- Understand the logic of social research and become familiar with the main phases and most common research techniques used by sociologists.
- Identify the main paradigms and theoretical currents in sociology.
- Understand the specific character of social facts and look at them from the perspectives of sociological science.



## 3.15. Financial Mathematics

Credits: 6 Type: Compulsory
Contact hours: 74 Study hours: 76

# **Summary:**

Differential calculus of one and several variables. Financial operations: Compound interest, annuities, loan repayment. Repayment of borrowings. Rating of fixed-income financial assets.

## **Learning outcomes:**

- Calculate fees and amortisation of the various types of loans
- Rate income of various types
- Correctly assess separate cash flows over time



#### 3.16. Civil and Business Law

Credits: 6 Type: Basic

Contact hours: 81 Study hours: 69

#### **Summary:**

INTRODUCTION TO LAW: Concept, purpose and classification of law. Sources of domestic and supranational law and institutions with regulatory capacity. Organisation and functioning of the judicial authority. Basics of constitutional law. CONCEPTS OF CIVIL LAW: The natural and legal person. Real laws and personal laws. Introduction to family law and inheritance. INTRODUCTION TO COMMERCIAL LAW: Purpose and specific sources of commercial law. The most important commercial contracts. Basics of e-commerce. The most important corporations. Instruments of modern commercial traffic; securities. The legal limits of competition. Industrial property; protection of industrial innovation and logos of the company. The law behind the business crisis.

## **Learning outcomes:**

- Know where to find information if you need it and understand the implications of legislative changes.
- Acquire knowledge to operate in the business world either in international structures or own businesses.
- Acquire basic knowledge of civil and commercial law as well as the institutions and figures
  of Spanish law.



## 3.17. Management Accounting

Credits: 6 Type: Compulsory
Contact hours: 56 Study hours: 94

**Summary:** Analysis of the most relevant aspects for the design of a cost system, such as objectives and scope of management accounting; types of costs; phases in the cost calculation; problem of the localisation, delivery, distribution and allocation of costs. Costs of materials, inventory management and control of differences. Allocation of indirect costs: the work unit; costs of production orders and process costs; sub-activity costs and inefficiency. The problem of capacity. Variance analysis. Information management and decision-making. Direct costing: conceptual elements. Strategic decisions and cost systems.

## **Learning outcomes:**

- Complete the vision of accounting problems of the economic circulation of the company in its internal dimension.
- Be familiar with the process of making unusual decisions on the basis of cost.
- Understand the underlying principles of cost accounting, as well as the rules and discipline
  used to calculate, record and present the cost factors, functions and products involved in
  the economic activity carried out by companies.
- Understand and prepare the reports issued by the cost accounting.
- Design the cost system that best interprets the reality of the company and that contributes most to decision-making and business strategy.



3.18. Economic Analysis: Macro-economics

Credits: 6 Type: Basic

Contact hours: 72 Study hours: 78

#### **Summary:**

Macro-economic concept. Macro-economics and economic models. Models. GDP prices. The goods market. The financial market. The goods and financial market: The labour market. The natural rate of unemployment and the Phillips curve. Inflation, economic activity and growth of the nominal money. Circular flow of income. Gross Domestic Product. Components of GDP (GDP). Real and nominal variables. The Consumer Price Index (CPI). Inflation. Economic fluctuations. Spending and production in the short-term. Equilibrium in the money market. Savings and investment. Aggregate demand and supply. Fiscal policy. Monetary policy. Commercial policy. Exchange rates. Trade and financial flows. Growth. Productivity.

## **Learning outcomes:**

- Assess the effects of certain macroeconomic events
- Compare different macroeconomic doctrines
- Analyse various macroeconomic models
- Specialise in factors associated with long-term economic growth
- Understand advanced fundamentals of macroeconomics.



# 3.19. Applied Economics

Credits: 6 Type: Compulsory
Contact hours: 69 Study hours: 81

## **Summary:**

Basics of econometrics. The linear regression model. Univariate time series analysis. Nonspherical disturbance models. Functional forms of regression models. Heteroskedasticity. Multicollinearity.

# **Learning outcomes:**

- Suitably use econometrics in their field of work
- Understand the importance of econometrics in the context of Economics Science.



# 3.20. English for Business II

Credits: 6 Type: Compulsory
Contact hours: 64 Study hours: 86

## **Summary:**

Improvement of written and oral comprehension of English in business: practical workshops, case studies.

## **Learning outcomes:**

- Analyse and discuss business issues using English.
- Acquire skills in oral, written and reading expression.
- Use appropriate expressions and vocabulary in English.
- Communicate effectively in English in a business environment.



#### **Year Three**

## 3.21. Market Research and Sales Management

Credits: 6 Type: Compulsory
Contact hours: 77 Study hours: 73

**Summary:** Planning market research. Collection and analysis of information from different sources. Quantitative research techniques. Qualitative research techniques. Creation and organisation of the sales team. Route management and sales territory. Sales control and marketing information systems. Strategies and negotiation techniques. Communication with customer. Management sales teams: selection, evaluation and training. Motivation of sales team.

## **Learning outcomes:**

- Model results to use in solving economic and financial problems.
- Be able to identify the methods and research techniques for market analysis
- Know how to prepare a marketing plan for making business decisions.



# 3.22. Financial Management I

Credits: 6 Type: Compulsory
Contact hours: 71 Study hours: 79

## **Summary:**

Previous concepts. Finance in the Company. Investment decisions. Types of investment. Analysis and management of investment projects. Capital structure. Dividends Policy. Analysis and management of Working Capital. Investment management. Capital cost. Financial management of treasury. Short-term funding management. Capital cost. Indebtedness, profitability and risk. The financial structure. Financial problems of the dividend policy. Rating companies. Mergers and acquisitions.

# **Learning outcomes:**

- Define and carry out the financing and dividend policy best suited to the company, properly assessing alternatives that markets and financial intermediaries propose.
- Assess the interest of investment projects under certainty, risk and uncertainty conditions
  to take the appropriate decisions, taking into account and properly assessing alternative
  markets and products offered.
- Know how to identify tax purposes as an important element in making financial decisions.
- Calculate and analyse possible deviations between what is planned and conducted, identifying the causes of such differences and proposing possible solutions.
- Developing, interpreting and analysing the financial statements of a company or group
  of companies, both present and planned, using the Spanish legislation and its relationship
  with other regulations.



# 3.23. Business Workshop II

Credits: 6 Type: Compulsory
Contact hours: 74 Study hours: 76

# **Summary:**

Transversal workshop entirely in English. Creating projects and case studies based on acquired knowledge and skills in different subjects studied in the degree.

## **Learning outcomes:**

- Knowledge and familiarity with the problems
- Development of analytical skills
- · Improved decision-making
- Rationality in decision-making.
- Development of communication and interpersonal skills.



## 3.24. People Management

Credits: 6 Type: Compulsory
Contact hours: 65 Study hours: 85

#### **Summary:**

Introduction to people management. Culture and change. Strategies, organisation and policies. Recruitment. Professional development. Retribution. Communication. Conflict management. Management skills and emotional intelligence. Teamwork. Leadership. Talent management.

### **Learning outcomes:**

- Analyse using the most important theories, key concepts and processes that affect a high quality and innovative practice to resolve specific situations of business challenges.
- Identify and assess which aspects in people management contribute to a better performance and how they impact the success of the company
- Demonstrate knowledge and understanding of theories, concepts and principles of people management
- Explore and analyse the theory and practice in the theories of people management.
- Practical application of these theories.
- Investigate and question the assessment of success in different work environments in People Management.



## 3.25. Advanced Finance I: Corporate Accounting

Credits: 6 Type: Optional Contact hours: 70 Study hours: 80

#### **Summary:**

Introduction to corporate accounting. Constitution and kinds of corporate contributions. Increases and reductions of capital. Application of the accounting profit. Dissolution, liquidation and transformation of companies. Borrowings. Business combination: accounting and legal aspects. Excision. Accounting consolidation.

## **Learning outcomes:**

- Adapt to any changes that may occur in business law and which affect directly or indirectly accounting.
- Learn about commercial law, especially the law of corporations, related to the conceptual framework set out in the PGC.
- Know, understand and comprehend any information and documentation relating to corporate transactions.
- Interpret legal texts of an economic nature.
- Understand the accounting rules relating to possible transactions that trade law covers as a legal person.



## 3.26. Internationalisation I: International Marketing

Credits: 6 Type: Optional
Contact hours: 72 Study hours: 78

#### **Summary:**

This subject aims to broaden the perspective of marketing to include the international context. Certain specificities mean a more detailed study of the variables is required along with the most appropriate marketing policies in a global world and select techniques of the international markets in which we operate.

Concepts: Sources of information in the international context. Choosing tools for international markets. Segmentation. International marketing mix (product, price, advertising and distribution). Intercultural communication. International negotiation.

## **Learning outcomes:**

- Design and evaluate the optimal marketing-mix strategies in international environments.
- Know the main information systems and ways of penetrating international markets.
- Analyse and understand the environment that a company faces in its internationalisation process



# 3.27. Financial Management II

Credits: 6 Type: Compulsory
Contact hours: 67 Study hours: 83

#### **Summary:**

Portfolio theory. Fixed income securities. Derivative financial assets. The risk in the business and financial risk management. The temporary structure of interest rates. Elements for analysis and assessment of financial management in the context of interest rate risk. Fixed Income Markets. Portfolio management. Financial Management of interest rate risk and financial operations outlook of Financial Management in Fixed Income Markets. Credit Risk Management. Profitability and risk in financial investments.

Contributions from equilibrium models to assess the efficient management of financial portfolios. Performance and measurement. Stock indices and financial analysis of volatility. Stock market volatility and their classes. Modelling of stock market volatility. Securities sectors. Financial analysis of volatility.

### **Learning outcomes:**

- Understand the key elements in managing portfolios
- Learn the basics of ETTI to manage interest rate risk
- Manage the various risks assumed in the investment



# 3.28. Company Taxation

Credits: 6 Type: Compulsory
Contact hours: 65 Study hours: 85

#### **Summary:**

Financial and tax law; general concepts. The state tax system and that of the Autonomous Regions. Basic elements of the Spanish tax system. Main tax figures in the world of business: Direct taxation; Income tax and corporation tax. Indirect taxation, VAT and transfer tax and stamp duty. Excise tax. Basics of the local tax system and key figures.

## **Learning outcomes:**

- Know the operation of Value Added Tax, the Income Tax of Individuals, Income tax, plus
  the basics of local taxation and excise duties.
- Properly document decisions on taxation.
- Locate and understand problems in taxation and resolve them by knowing how to handle legislation.



# 3.29. Strategic Management

Credits: 6 Type: Compulsory
Contact hours: 68 Study hours: 82

**Summary:** Strategy concept. Formal Process of Strategic Management. Strategic analysis. Internal and external. Strategy types. Corporate strategy. Business strategy. Functional strategy. Horizontal strategy. Vertical integration. Business segmentation. Competitor's analysis. Internal analysis. Sector Analysis. Competitive Advantages. Implementation, monitoring and evaluation of strategies.

## **Learning outcomes:**

- Make decisions appropriate to the situation of the environment that will allow you to direct, manage and administer the company and organisation.
- Understand and design a strategic plan as a planning tool showing the company goals, actions and deadlines for achieving them.
- Assess the current situation of the company and anticipate the future evolution of the company and its environment to achieve better competitive position to ensure their survival.



#### 3.30. Advanced Finance II: Financial Control

Credits: 6 Type: Optional
Contact hours: 74 Study hours: 76

## **Summary:**

Value concept. Corporate Financial Plan. Static valuation. Mixed methods of valuation. The market model and capital cost. Relative valuation models. Dynamic valuation models Value creation for the shareholder. Rating fixed income and real options in valuation. Fundamental analysis. Company financial strategy and funding sources. Formulation and conceptualisation of the key tools in internal control in various business processes. Methodologies and practical application. Scorecard.

## **Learning outcomes:**

- Be capable of managing the key tools in internal control in various business processes.
- Know how to choose the best financial strategy for the company and the most suitable for business to develop sources of funding.
- Learn how to use, adapting to the current market circumstances, the various existing assessment methods.



#### 3.31. Advanced Finance III: Financial Markets and Instruments

Credits: 6 Type: Optional
Contact hours: 85 Study hours: 65

## **Summary:**

Financial Markets and Instruments. Foundations of investment. Financial System. Fixed Income Markets. Variable Income Markets. Currency markets. Derivatives markets. Funds and investment trusts. General overview. Investment objectives. Hedge funds. Management styles. Pension systems and plans. Planning pension system. Operation and definition of strategies. Insurance. Risk management. Legal framework. Insurance techniques. Types of insurance.

#### **Learning outcomes:**

- Learn in further detail about how to manage the risk of the different types of insurance, legal framework and technical insurance.
- Know about the system, performance and strategies-objectives of the pension plans.
- Learn about the operation of the Funds and Securities Investment Corporations and the various strategies and management styles that are based on their risk-return objectives.
- Differentiate and analyse the various bond, variable, currencies and derivatives markets and the products traded on them.
- Know about the financial system, its various markets and products traded in investment management.



## 3.32. Internationalisation II: International Trade and Logistics

Credits: 6 Type: Optional
Contact hours: 66 Study hours: 84

#### **Summary:**

This course covers those aspects related to the business of an international company (importexport activity), studying issues such as how to access international markets, transport problems, the means of payment used, forms of financing, tax requirements, documentation, support institutions, etc.

Concepts: International markets. International supply chain. Transportation. International means of payment. International funding. International insurance. International legal and tax framework.

## **Learning outcomes:**

- Understand international business and logistics
- Develop analytical skills
- Improve decision-making skills
- Rationality in decision-making.
- Development of communication and interpersonal skills.
- Knowledge and familiarisation with business problems.



# 3.33. Internationalisation III: Management and Organisation of Multinational Companies

Credits: 6 Type: Optional
Contact hours: 62 Study hours: 88

**Summary:** The subject deals with management issues and organisational aspects of companies operating in an international environment and therefore have certain distinguishing features compared to traditional companies.

Concepts: Organisation, structure and functioning of international business. Strategy and decision-making in international business. Human resources management in the international arena.

## Learning outcomes:

- Implement an optimal human resources policy in an international context.
- Analyse and propose strategic actions that positively affect the operation of an international company.
- Assess and make decisions regarding the entry into the international arena and the internationalisation of the company.
- Analyse and understand the environmental factors that can affect organisational aspects of the company.



**Year Four** 

## 3.34. Management Skills

Credits: 3 Type: Compulsory
Contact hours: 33 Study hours: 42

**Summary:** Planning and Time Management. Interpersonal communication. Argumentation and negotiation techniques. Dispute resolution. Work under pressure. Leadership. Designing a scorecard. Communication processes in organisations. Behaviours and attitudes of students in negotiation processes.

## **Learning outcomes:**

- Apply various techniques of argumentation and useful negotiation in communication processes in organisations, interpersonal communication and conflict resolution or negotiation
- Apply planning and time management that will facilitate the development of professional work under pressure.
- Know about behaviour and attitudes in the negotiation process.



# 3.35. Fundaments of Auditing

Credits: 3 Type: Compulsory
Contact hours: 40 Study hours: 35

#### **Summary:**

Auditing, concept and evolution. Regulations of the audit and standards. Evidence, audit testing and risk. Audit process. Internal control. Audit report. Plant and equipment. Intangible and financial assets. Stock. Customers and receivables. Treasury. Own resources, Suppliers and accounts payable. Provision and contingencies. Other liabilities. Income.

## **Learning outcomes:**

- Prepare the internal control process to be performed by the auditor.
- Apply the different steps, evidence and proof of the audit to issue the Audit Report.
- Interpret the rules, regulations and code of ethics concerning the audit profession.
- Know about the different areas of activity in which an accounting audit professional can carry out their activity.



3.36. Advanced Finance IV: Wealth Management

Credits: 6 Type: Optional Contact hours: 74 Study hours: 76

#### **Summary:**

Financial planning. Determination of financial and economic status. Implementation and control. Macroeconomic factors affecting investment. Property Planning. Property Investment. Mortgage products and depreciation methods. Taxation of investments. Tax planning of financial operations. Portfolio management. Risk. Efficient capital markets. Portfolio theory. Asset allocation processes. Advanced assessment systems of financial asset valuation. Measurement and performance attribution. Performance information. Regulatory and legal framework of the financial system.

#### Learning outcomes:

- Financial planning of investment projects
- Tax planning of financial operations
- Know about the process, requirements and factors to consider for wealth management for self-employed individuals and employees. Learn more about the law and legal framework of the financial system.
- Actively manage asset portfolios, assessing and measuring risk and results attribution and performance
- Learn more about the factors that affect investment.



#### 3.37. Internationalisation IV: E-commerce

Credits: 6 Type: Optional Contact hours: 72 Study hours: 78

**Summary:** For some time, the economy has become more global thanks to new information and communications technology. This subject tries to approach these technologies from two essential elements: electronic commerce and the use of social networks. Thus the student acquires knowledge about the processes required to operate through the Internet and manage these resources in the most appropriate manner. Concepts: Concept and terminology of e-commerce and social networks. Instruments and tools for the implementation of e-commerce. E-commerce models. Management of e-commerce and social networks.

## **Learning outcomes:**

- Adequately manage the e-commerce company and its presence in social networks
- Develop a strategy for creating a web and SEO
- Analyse best marketing strategies relating to electronic commerce and the contact companies have with their consumers
- Understand the importance of information and communications technology in business management
- Use the Internet as a new channel of getting information and as new distribution and marketing channel.



## 3.38. Operations and Logistics

Credits: 6 Type: Compulsory
Contact hours: 74 Study hours: 76

#### **Summary:**

Work organisation and design process. Product design. Application or use of the process: time and movement study and work scheduling. Designing service operations. Technology selection. Process flow. Control and production management. Work measurement and techniques. Operations management: Work scheduling. Work control. Corrective action and reprogramming Quality control. Introduction to logistics. Sourcing and purchasing. Distribution channels. Warehouses. Transport. Logistics operators.

## **Learning outcomes:**

- Know about the design and organisation of a product and service production process
- Design control systems and production management
- Implement operations management systems and programming production processes
- Establish corrective measures and quality control systems.
- Learn about the different aspects and areas related to logistics in a business organisation.



## 3.39. Final Project

Credits: 12 Type: Compulsory
Contact hours: 8 Study hours: 292

#### **Summary:**

The purpose of the project is for students integrate all educational content received and the skills acquired in one project. Learning the research methodology and access to documentation sources. Students will prepare a final project that may consist of creating a business plan, study of business sectors, research the effects of technological change etc.

## **Learning outcomes:**

- Apply professional, research and academic techniques and tools to enable students to design, plan, manage, develop defend and assess projects to create a business plan from a professional and ethical viewpoint that is feasible in the current context economic.
- Analyse and understand the personal, social and legal aspects needed to be an entrepreneur.
- Know and apply techniques and resources for the creation, management and operation of companies.
- Develop a research project where the student integrates content and skills acquired through the application of appropriate research methodologies and access to relevant sources of information.



#### 3.40. Work Placement

Credits: 18 Type: Compulsory
Contact hours: 0 Study hours: 450

#### **Summary:**

Work Placements is considered as an essential aspect of the teaching-learning process, as it is the best way to acquire learning from direct experience of the profession, developing the knowledge from experience. The time spent on work placement provide the students with the necessary skills to develop their professional experience.

The aim of work experience is for the student to perform a series of tasks in one or several departments of a company so that they can acquire academic skills from a personal experience within an organisation.

The placements are supervised by a professional tutor in the placement centre and an academic tutor in the university.

The university tutor along with the tutor from the company/institution, will have three meeting with the student throughout the process and will establish the following:

1st meeting (prior to starting): Learning contract: objectives to be developed and activities. 2nd meeting (halfway through): Training assessment: the quality of the reflection process is assessed and along with the student, the objectives to be achieved are assessed. If necessary the learning process is redirected. The student prepares the Work Placement Report.

3rd meeting (at the end): Final assessment attended by student and both tutors. Assessment of the Report written by the student and the achievement or not of the proposed objectives. Qualification is awarded.

#### Learning outcomes:

- Comply with the timeliness required by the company and with its schedule.
- Excellent personal image in line with the requirements of the work environment.
- Develop social skills and be educated in the work environment.
- Teamwork in a company.
- Demonstrate your interest and motivation through the commissioned work.
- Maintain the confidentiality of the information handled in your work environment.
- Develop a good level of oral and written communication.
- Tackle and perform tasks with responsibility and seriousness.
- Plan and manage time and resources.
- Contribute innovative ideas from creativity and initiative.





- Make responsible decisions.
- Face criticism with maturity.
- Work well under pressure and show resistance to stress.
- Learn and incorporate new tasks into work methodology.
- Apply knowledge and skills to the needs of the tasks entrusted by the company



#### 3.41. Civic Humanism

Credits: 6 Type: Compulsory
Contact hours: 64 Study hours: 86

#### **Summary:**

The subject gives a central role to education in the Humanities, committed to defend the dignity and respect for freedom, from an interdisciplinary perspective, contextualised in a pluralistic, democratic and multicultural society. It aims to promote moral intelligence, i.e. the ability to deal effectively and honestly to the challenges and commitments involved in contemporary life from commitment and active participation. This is in addition to laying the foundations for a better human being in a fairer society from the scientific rigour required by all university reflection.

## **Learning outcomes:**

- Place humanism in its historical dimension reviewing the time path of successive modes
  of human life that have led to various forms of human thinking and different categories
  that timeless questions have asked and that different humans has tried to answer.
- Know and understand the elements that define the specifically human and constitutive dimensions of the person.
- Understand the main challenges facing global citizenship in a multicultural world: understanding cultural fractures, social, economic ... and become familiar with some of its main explanatory keys (demographic, geopolitical, technological, consumption, environment, poverty etc.).
- Understand the main concepts related to human rights, social justice and sustainability and its practical implications.
- Assess the transforming commitment.



#### 3.42. Ethics

Credits: 6 Type: Compulsory
Contact hours: 68 Study hours: 82

**Summary:** Ethics in the business world. Ethics and society. Ethical codes. Corporate Social Responsibility. Solution to possible ethical conflicts in the labour market. Understand concepts related to the application of moral and ethical standards in the labour market.

## **Learning outcomes:**

- Understand the fundamentals of ethics
- Be aware of the role of the entrepreneur (or through professional practice) in pursuit of the common good from the perspective of personal and social responsibility. Internalise the principles of professional ethics
- Be capable of identifying and responding to ethical dilemmas that may arise in the professional field
- Apply the ethical principles in a professional practice and working environment.