

Información del Plan Docente

Academic Year	2017/18
Faculty / School	175 - Escuela Universitaria Politécnica de La Almunia
Degree	424 - Bachelor's Degree in Mechatronic Engineering
ECTS	6.0
Year	1
Semester	First semester
Subject Type	Basic Education
Module	---

1.General information**1.1.Introduction****1.2.Recommendations to take this course****1.3.Context and importance of this course in the degree****1.4.Activities and key dates****2.Learning goals****2.1.Learning goals****2.2.Importance of learning goals****3.Aims of the course and competences****3.1.Aims of the course****3.2.Competences****4.Assessment (1st and 2nd call)****4.1.Assessment tasks (description of tasks, marking system and assessment criteria)****5.Methodology, learning tasks, syllabus and resources****5.1.Methodological overview**

The learning process designed for the course is based on a strong interaction between the teacher and the student, through the division of work and the responsibilities of both.

The subject "Empresa" is thought of as an autonomous combination of contents, but organized in two fundamental and complementary ways, the understanding of the theoretical concepts of each didactic unit and the resolution and analysis of problems, through different activities.

In order to achieve the learning outcomes of this subject, the teaching organization will be developed through blocks of content:

- Block I: The Company and its Environment; it tries to give a general view of the concept of company as a socioeconomic reality, as well as of the economy in a context in which the companies develop and interact generating wealth and growth in society.
- Block II: Treatment and record of the economic and financial information; this question justifies the need for reading about the economic and financial information for endogenous and exogenous users of the company, as well as of the annual accounts as documents from which the economic and financial position of the company can be analyzed
- Block III: Results and Valuation of companies; it shows how to treat, to analyze and to interpret the economic and financial information of the company and its results with the study of profitability and risk functions

The linkage of these contents with the learning outcomes is as follows.

- Block I, to reach learning outcomes 1 to 4
- Block II, to reach learning outcomes 5 to 8
- Block III, to reach learning outcomes 9 and 10

5.2.Learning tasks

Along the semester the following activities will be developed:

- Lectures: The theoretical concepts of the subject are explained and illustrative examples are developed as support to the theory when necessary.
- Practical Classes: focused on the explanation, solution and discussion of practical cases that require a strong involvement of the student.
- Tuted activities, programmed for the supervision of monitored work requiring a high level of advice by the teacher, as well as for the follow-up of the learning in which the teachers guide the students about the methodology of study necessary or more convenient for the assimilation of the aspects developed in each unit.
- Individual Tutorials: Those carried out giving individual, personalized attention of the teacher. They may be in person or online.
- Reinforcement activities, through the learning virtual portal Moodle, in which cases and readings that reinforce the basic contents of the course will be suggested
- Autonomous activities of students to:
 - o Study, understand and take in the theoretical and practical contents.
 - o Preparation of topics for debate in class and resolution of suggested problems.
 - o Preparation of written tests for Continuous and Global Assessment.

5.3.Syllabus

Block I.

Theme 1. Economy. General concepts
Theme 2. The Company. Organizational System

Block II.

Theme 3. Introduction to financial decisions
Theme 4. Registration of the economic and financial information of the company
Theme 5. Annual accounts I
Theme 6. Annual accounts II

Block III

Theme 7. Structural analysis of the company

Theme 8. Economic analysis of the company
Theme 9. Financial analysis of the company
Theme 10. Analysis of the economic cycle of the company

5.4.Course planning and calendar

The subject has 6 ECTS credits, which represents 150 hours of student work in the subject during the semester, in other words, 10 hours per week for 15 teaching weeks.

The summary of the temporary distribution of activities course would be as follows.

- 35 hours of Theory Classes (theoretical demonstration and solving type problems)
- 19 hours of Practical Classes
- 6 hours of written assessment tests
- 45 hours of Tutored activities
- 45 hours of Autonomous activities of students.

The weekly distribution of the course from the Blocks of content would be as follows:

- Block I. Week 1 to Week 3
- Block II. Week 4 to Week 10
- Block III. Week 11 to Week 15

Compliance with the indicated timeframes is subject to change according to the learning pace of the students in each block and depending on any other circumstance justified and not expected at the beginning of the course.

There is a tutorial calendar timetable set by the teacher that can be requested by the students who want a tutorial.

The dates of the final exams will be those that are officially published at

<http://www.eupla.es/secretaria/academica/examenes.html>.

5.5.Bibliography and recommended resources

The materials to support the subject can be found in Moodle, at the reprography desk or will be handed out directly in the classroom.

The updated bibliography of the subject is consulted through the web page of the library.
<http://psfunizar7.unizar.es/br13/eBuscar.php?tipo=a>

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|-----------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| BB | Bueno Campos, Eduardo. Curso básico de economía de la empresa: un enfoque de organización / Eduardo Bueno Campos. - 4ª ed. Madrid : Pirámide, D.L. 2010 |
| BB | Heizer, Jay. Principios de Administración de operaciones / Jay Heizer, Barry Render . - 7ª ed. México (etc.) : Pearson Educación, 2009 |

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- BB** Omeñaca García, Jesús. Contabilidad general / Jesús Omeñaca García - 11ª ed. act. Madrid : Deusto, [2008]
- BB** Rivero Torre, Pedro. Análisis de balances y estados complementarios / Pedro Rivero Torre. - 2ª ed. Madrid : Pirámide, D.L. 2009
- BC** Alvarez López, José. Análisis de balances: integración e interpretación / por José Alvarez López. - 15a ed., rev. San Sebastian : Donostiarra, D.L. 1985
- BC** Amat, Oriol. Comprender la contabilidad y las finanzas / Oriol Amat Salas. - [1a. ed., reimp.] Barcelona : Gestión 2000, 2002
- BC** Amat, Oriol. Costes de calidad y de no calidad / Oriol Amat Barcelona : Gestión 2000, D.L. 2004
- BC** Baquero López, Mª Jose. Problemas resueltos de matemática de las operaciones financieras/Mª José Baquero López. - 1ª edición. Madrid:Editorial AC, 2003
- BC** Besley, Scott. Fundamentos de administración financiera / Scott Besley, Eugene F. Brigham ; traducción Jaime Gómez Mont . - 12a. ed. México[etc] : McGraw Hill, cop. 2001
- BC** Donnelly, James H. Fundamentos de dirección y administración de empresas / James H. Donnelly, James L. Gibson, John M. Ivancevish Santafé de Bogotá, [etc.] : McGraw-Hill : Irwin, 1997
- BC** Fernández Sánchez, Esteban. Iniciación a los negocios para ingenieros : aspectos funcionales / Esteban Fernández Sánchez, Beatriz Junquera Cimadevilla, Jesús Ángel del Brío González Madrid : Centage Learning Paraninfo, D. L. 2008
- BC** Gimbert, Xavier. El enfoque estratégico de la empresa: principios y esquemas

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básicos/ Xavier Gimbert. . 1ª edición
Barcelona: Deusto, 2001.

BC González Pascual, Julián. Análisis de la empresa a través de su información económico-financiera: aplicaciones prácticas / Julián González Pascual. - 2ª ed. Madrid : Pirámide, D.L. 2008

BC Grant, Robert M. Dirección estratégica : conceptos, técnicas y aplicaciones / Robert M. Grant ; traducción, Zulima Fernández, José Daniel Lorenzo Gómez, José Ruiz Navarro . - [1a. ed. (en Civitas)] Madrid : Civitas, 2001

BC Hammer, Michael. Reingeniería de la empresa / Michael Hammer, James Champy. - [1a. ed.] Barcelona : Parramón, D.L.1994

BC Martínez Sánchez, Ángel. Economía / Ángel Martínez Sánchez, José Antonio Lapaz Calvo. - [2a. ed.] Zaragoza : Prensas Universitarias de Zaragoza, 1994

BC Pérez Gorostegui, Eduardo. Economía de la empresa aplicada / Eduardo Pérez Gorostegui . - [5a ed.] Madrid : Pirámide, 1996

BC Porter, Michael E..Estrategia competitiva : técnicas para el análisis de los sectores industriales y de la competencia / Michael E. Porter . - [28a. imp.] México : Compañía editorial continental, 2001

BC Porter, Michael E..Ventaja competitiva : creación y sostenimiento de su desempeño superior / Michael E. Porter . - [1a ed., 18a reimp.] México : Compañía Editorial Continental, 1999

BC Uriegas Torres, Carlos. Análisis económico de sistemas en la ingeniería / Carlos Uriegas Torres. - 1ª edic. México D.F. [etc.]: Limusa, cop. 1987