

30104 - Business Administration: the Basics

Información del Plan Docente

Academic Year	2016/17
Academic center	175 - Escuela Universitaria Politécnica de La Almunia 179 - Centro Universitario de la Defensa - Zaragoza
Degree	425 - Bachelor's Degree in Industrial Organisational Engineering 563 - Bachelor's Degree in Industrial Organisational Engineering 457 - Bachelor's Degree in Industrial Organisational Engineering
ECTS	6.0
Course	1
Period	First semester
Subject Type	Basic Education
Module	---

1.Basic info

1.1.Recommendations to take this course

1.2.Activities and key dates for the course

2.Initiation

2.1.Learning outcomes that define the subject

2.2.Introduction

3.Context and competences

3.1.Goals

3.2.Context and meaning of the subject in the degree

3.3.Competences

3.4.Importance of learning outcomes

4.Evaluation

5.Activities and resources

5.1.General methodological presentation

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Strong interaction between the teacher/student. This interaction is brought into being through a division of work and

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responsibilities between the students and the teacher. Nevertheless, it must be taken into account that, to a certain degree, students can set their learning pace based on their own needs and availability, following the guidelines set by the teacher.

The current subject Fundamentos de Administración de Empresas is conceived as a stand-alone combination of contents, yet organized into two fundamental and complementary forms, which are: the theoretical concepts of each teaching unit and the solving of problems or resolution of questions, at the same time supported by other activities.

The organization of teaching will be carried out using the following steps:

- **Theory Classes:** Theoretical activities carried out mainly through exposition by the teacher, where the theoretical supports of the subject are displayed, highlighting the fundamental, structuring them in topics and or sections, interrelating them.
- **Practical Classes:** The teacher resolves practical problems or cases for demonstrative purposes. This type of teaching complements the theory shown in the lectures with practical aspects.
- **Individual Tutorials:** Those carried out giving individual, personalized attention with a teacher from the department. Said tutorials may be in person or online.

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The learning process designed for this course is as follows:

The teaching methodology is based on a strong teacher-student interaction, which comes into being by sharing out duties between students and teachers.

In order to meet the course objectives, teaching activities will be organized in several different categories:

Lectures: That is, a theoretical and/or practical exposition given principally by the teacher.

Classroom practical sessions: Theoretical or (mainly) practical discussions requiring high participation from students.

Group tutorial: Programmed activities for monitoring learning, in which the teacher gets together with a group of students in order to guide their autonomous study and learning, or to tutor projects which require a high degree of advice from the teacher.

Individual tutorial: Both face-to-face and non-face tutoring.

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5.2.Learning activities

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The programme offered to the student to help them achieve their target results is made up of the following activities...

Involves the active participation of the student, in a way that the results achieved in the learning process are developed, not taking away from those already set out, the activities are the following:

— **Face-to-face generic activities :**

1. Theory Classes: The theoretical concepts of the subject are explained and illustrative examples are developed as support to the theory when necessary.
2. Practical Classes: Problems and practical cases are carried out, complementary to the theoretical concepts studied.

— **Generic non-class activities :**

- Study and understanding of the theory taught in the lectures.
- Understanding and assimilation of the problems and practical cases solved in the practical classes.
- Preparation of seminars, solutions to proposed problems, etc..
- Preparation of the written tests for continuous assessment and final exams

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The proposed program to help students meet the expected objectives 1-6 includes the following learning activities:

Classroom activities:

- a) Theoretical lectures: in which the teacher explains and illustrates with examples the subject's theoretical concepts.
- b) Tutoed practical sessions, resolution of problems, and cases: in which students develop examples and solve/discuss problems/cases related to the subject's theoretical concepts.

Non-face learning activities:

- a) Tutoed autonomous learning: These activities, guided by the subject's teachers, will be tailored to meet works/projects (both individual and small-group) and to suggest proper learning methodologies to take in the topics develop in each lesson.

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b) Reinforcement activities: The learning of the subject's basic contents will be supported by different activities implemented through the virtual campus (Moodle). These activities will be personalized and monitored through Moodle.

c) Individual tutorials: Both face-to-face and non-face tutorials.

d) Autonomous learning activities: Students must engage in autonomous study in order to:

- Absorb the subject's theoretical concepts.
- Understand the solutions to problems and cases presented in practical sessions.
- Prepare seminars, solve the proposed problem sets, etc.
- Prepare for the continuous assessments and the final examination.

5.3.Program

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Program

Part I.

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

Part II.

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

Part III

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

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Course contents

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The course syllabus is presented next, which details the contents needed to meet the expected objectives 1-6. The theoretical contents are grouped into teaching units (topics), the latter being classified into three broad parts or sections.

1. Theoretical contents:

PART ONE. THE FIRM AND THE PUBLIC ADMINISTRATION.

Topic 1. Introduction to Economics and Business Administration.

1.1. Economics: definition and basic concepts.

1.2. Systems of economic organization.

1.3. The firm.

Topic 2. The Administration: Institutional Framework.

2.1. Government and administration. Territorial organization of the State.

2.2. Military organization: Corps and scales in the law 39/2007.

2.3. Public Administrations' legal regulations and administrative proceedings laws 39/2015 and 40/2015. The administrative proceeding.

2.4. The administrative act.

2.5. The procedure to appeal an administrative act.

PART TWO. THE MANAGEMENT PROCESS AND DECISION MAKING.

Topic 3. The Management Process of the Firm.

3.1. The functions of management.

3.2. Planning.

3.3. Human resource management/staffing.

3.4. Controlling.

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Topic 4. The Decision-Making Process.

4.1. Decision making: elements and phases.

4.2. Types of decisions.

4.3. Criteria for decision making.

PART THREE. FINANCIAL DECISIONS.

Topic 5. Financial Statement Analysis.

5.1. The economic and financial information of the firm.

5.2. Financial statements.

5.3. Financial statement analysis.

Topic 6. Valuation of Financial Transactions.

6.1. Financial capital: the time value of money.

6.2. Equations of value to move money forward in time (accumulation).

6.3. Equations of value to move money backward in time (discount).

6.4. Interest rate quotes: nominal and effective rates.

6.5. Annuities.

6.6. Amortization of interest-bearing loans.

Topic 7. Capital Budgeting Decisions.

7.1. Overview: Notion and types of investment.

7.2. Forecasting the cash flows of an investment project.

7.3. Investment decision rules: Net Present Value and Internal Rate of Return.

Topic 8. Corporate Financing and the Cost of Capital.

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8.1. An overview of corporate financing.

8.2. Internal funds.

8.3. Sources of short-term external financing.

8.4. Sources of long-term external financing.

8.5. Financing decisions and capital structure.

8.6. Financial leverage and the cost of capital.

2. Practical contents:

Most of the topics listed above have practical contents associated with them. These practical contents will be set out in class or through Moodle as the topics are developed.

Instructional materials and resources:

Documents, texts, and works considered suitable by the teachers will be available through the reprographic service and/or the Moodle platform (<https://moodle2.unizar.es/add/my/>).

Material	Format
Course handbook	Paper (reprographic service)
Slides (PowerPoint)	Moodle
Supplementary readings	
Press articles	
Cases	
Problem sets	

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Links of interest	
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5.4.Planning and scheduling

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

A summary of a weekly timetable guide can be seen in the following table. These figures are obtained from the subject file in the Accreditation Report of the degree, taking into account the level of experimentation considered for the said subject is low

Activity	Weekly school hours
Face-to-face generic activities	4
Generic non-class activities	6

Nevertheless the previous table can be shown into greater detail, taking into account the following overall distribution:

— 35 hours of Theory Classes (theoretical demonstration and solving type problems)

— 19 hours of Practical Classes

— 6 hours of written assessment tests, two hours per test.

— 90 hours of personal study, divided up over the 15 weeks of the 1 nd semester.

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>.

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The written assessment tests will be related to the following topics:

- Test 1: Topic 1 & 2
- Test 2: Topic 3 to 6.
- Test 3: Topic 7 to 10.

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The course is worth 6 ECTS credits, which requires a commitment of 150 hours of work on the part of the student throughout the semester, namely 10 hours of work per week throughout the 15 school weeks.

The temporal distribution of the course activities will be done conveniently among the following activities:

- Lectures, combining theoretical expositions with the resolution of standard problems.
- Practical sessions devoted to the resolution of non-standard problems and the exposition and discussion of cases.
- Continuous assessments and final exam.
- Tutored problem solving and works, conducted over the 15 school weeks.
- Autonomous study, conducted over the 15 school weeks.

The weekly distribution of classroom activities corresponds, approximately, to three hours for lectures and 1 hour for practical sessions.

5.5. Bibliography and recommended resources

Materials

Material	Format
Topic theory notes	Paper/repository
Topic problems	
Topic theory notes	Digital/Moodle
Topic presentations	E-Mail

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Topic problems

Related links

- Fundamentos de administración de empresas : para estudiantes de ingeniería / María Sonia Chopo Murillo, José Manuel Delgado Gómez, Luis Ángel Medrano Adán, Fernando Muñoz Sánchez, Carlos Sáenz Royo . - 1ª ed. Zaragoza : Centro Universitario de la Defensa, 2011
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- Rivero Torre, Pedro. Análisis de balances y estados complementarios / Pedro Rivero Torre . - 2ª ed. Madrid : Pirámide, D.L. 2009
- Aguer Hortal, Mario. Teoría y práctica de economía de la empresa / Mario Aguer Hortal, Eduardo Pérez Gorostegui
- Alvarez López, José. Análisis de balances : integración e interpretación / por José Alvarez López . - 15a ed., rev. San Sebastian : Donostiarra, D.L. 1985
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