

Información del Plan Docente		
Academic Year	2016/17	
Academic center	175 - Escuela Universitaria Politécnica de La Almunia	
Degree	425 - Bachelor's Degree in Industrial Organisational Engineering	
ECTS	6.0	
Course	3	
Period	Second semester	
Subject Type	Compulsory	
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

The learning process designed for this subject is based on the following:

Strong interaction between the teacher/student. This interaction is brought into being through a division of work and 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 Economic engineering is conceived as a stand-alone combination of contents, yet organized into three fundamental and complementary forms, which are: the theoretical concepts of each teaching unit, the solving of problems or resolution of questions and laboratory work, 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.

— **Laboratory Workshop** : The lecture group is divided up into various groups, according to the number of registered students, but never with more than 20 students, in order to make up smaller sized groups.

— **Individual Tutorials** : Those carried out giving individual, personalized attention with a teacher from the department. Said tutorials may be in person or online.

5.2.Learning activities

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 :

● **Theory Classes** : The theoretical concepts of the subject are explained and illustrative examples are developed as support to the theory when necessary.

● **Practical Classes** : Problems and practical cases are carried out, complementary to the theoretical concepts studied.

● Laboratory Workshop : This work is tutored by a teacher, in groups of no more than 20 students.

— 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 laboratory workshops, preparation of summaries and reports.

● Preparation of the written tests for continuous assessment and final exams.

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 moderate.

Activity	Weekly school hours	
Lectures	3	
Laboratory Workshop	1	
Other Activities	6	

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

— 35 hours of lectures, with 50% theoretical demonstration and 50% solving type problems.

— 17 hours of laboratory workshop, in 1 or 2 hour sessions.

— 8 hours of written assessment tests, one hour per test.

— 90 hours of personal study, divided up over the 15 weeks of the 2 nd semester.

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

5.3.Program contents



Contents of the subjects essential for achieving the learning outcomes.

- CONTENTS 1. THEORETICAL
- 1. TEMA.- BASICS, FINANCIAL TERMS 1.1. Role of Economic Engineering
- 1.2. Interest equivalence
- 1.3. Simple interest
- 1.4. Compound interest
- 2. TEMA.- FACTORS OF PAYMENT AND USE
- 2.1. present value, future value and its value uniform
- 2.2. Calculation of number of years unknown
- 2.3. nominal and effective rates
- 2.4. Payment calculations for different periods of the compounding periods
- 3. INVESTMENT ALTERNATIVES TEMA.-
- 3.1. Present value and capitalized cost
- 3.2. equivalent uniform annual value
- 3.3. Return rate for a single project
- 3.4. Benefit / cost
- 4. TEMA.- METHODS AND DEPLETION DEPRECIATION
- 4.1. linear depreciation
- 4.2. Growing balance
- 4.3. System modified accelerated cost recovery
- 4.4. Determination of the recovery period
- 4.5. Method exhaustion
- 5. TEMA.- MANAGEMENT COSTS
- 5.1. Expense, cost, payment and investment
- 5.2. Cost classification
- 5.3. Costing systems
- 5.3.1. Direct and indirect costs
- 5.3.1.1. Direct treatment costs and allocation of indirect
- 5.3.2. variable costs
- 5.3.3. Allocation of indirect costs of manufacturing orders
- 5.4. Complete systems for process costs
- 5.5. Complete systems costs by sections
- 5.6. activity-based cost (ABC)
- 5.7. Quality costs and quality not
- 6. DEVELOPMENT AND BUDGET CONTROL
- 6.1. Sales Budget
- 6.2. Budget costs
- 6.3. Cash budget
- 7. PRODUCTIVITY INDICATORS
- 7.1. Debt indicators.
- 7.2. Indicators of profitability and productivity.
- 7.3. Indicators of economic situation.
- 7.4. Indicators of capacity to pay.
- 2. CONTENT PRACTICÓ
- Each topic discussed in the previous section, has associated practices in this regard, whether by practical cases, interpretation and commentary on the topic leading to associated
- obtaining results and their analysis and interpretation. As topics are developed
- it will pose such practices, either in class or through the Moodle platform.

5.4.Planning and scheduling

- Schedule sessions and presentation of works
- In the following table, the indicative schedule which includes the development of the activities presented above, may vary depending on the educational activity is shown.
- Session 1.2 Basic Financial Concepts
- Factors 3,4,5 payment session. Delivery practices 1
- Session 6,7,8,9,10 Investment alternatives



11.12 Session depreciation methods. Delivery of Practice 2
Session 13.14 Sensitivity analysis and decisions expected value
Session 15 First partial exam. Delivery of Practice 3
Session 16 Cost accounting
Session 17,18,19 partial or direct costs. Delivery Practice 4
Session 20 Costs per order
20,21 full session costs per process. Delivery Practice 5
Session 28 Development and budgetary control. Delivery Practice 6
Session 29 Productivity Indicators
30 Second midterm exam session. practical delivery in July
The date of the final exams will be officially published at http // www.eupla.unizar.es

5.5.Bibliography and recomended resources

RESOURCES

MATERIAL

Material		Format
Topic theory poter	Digital/Moodlo	
Topic theory notes	Digital/Moodle	
Topic presentations	E-Mail	
Topic problems		
Related links		
Educational software	Web page	

BIBLIOGRAPHY

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