

## 30104 - Business Administration: the Basics

### Información del Plan Docente

<b>Academic Year</b>	2017/18
<b>Faculty / School</b>	175 - Escuela Universitaria Politécnica de La Almunia 179 - Centro Universitario de la Defensa - Zaragoza
<b>Degree</b>	425 - Bachelor's Degree in Industrial Organisational Engineering 457 - Bachelor's Degree in Industrial Organisational Engineering 563 - Bachelor's Degree in Industrial Organisational Engineering
<b>ECTS</b>	6.0
<b>Year</b>	1
<b>Semester</b>	First semester
<b>Subject Type</b>	Basic Education
<b>Module</b>	---

### **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**

### **SPECIALIZATION IN BUSINESS**

The learning process designed for the course is based on a strong interaction between the teacher and the student,

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through the division of work and the responsibilities of both.

The subject "Fundamentos de Administración de Empresas" 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

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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.

## **5.2.Learning tasks**

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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.

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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) Tuted 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) Tuted 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.
- 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:

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- 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.Syllabus

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##### Program

##### 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

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##### Course contents

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:

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### 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.

#### Topic 4. The Decision-Making Process.

4.1. Decision making: elements and phases.

4.2. Types of decisions.

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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.

8.1. An overview of corporate financing.

8.2. Internal funds.

8.3. Sources of short-term external financing.

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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	
Links of interest	

### 5.4.Course planning and calendar

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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/examen.es.html>.

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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.



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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

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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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|-----------|--|
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| <b>BB</b> | Heizer, Jay. Principios de Administración de operaciones / Jay Heizer, Barry Render . - 7ª ed. México (etc.) : Pearson Educación, 2009                   |
| <b>BB</b> | Omeñaca García, Jesús. Contabilidad general / Jesús Omeñaca García - 11ª ed. act. Madrid : Deusto, [2008]  |
| <b>BB</b> | Rivero Torre, Pedro. Análisis de balances y estados complementarios / Pedro Rivero Torre. - 2ª ed. Madrid : Pirámide, D.L. 2009                          |
| <b>BC</b> | Alvarez López, José. Análisis de balances: integración e interpretación / por José Alvarez López. - 15a ed., rev. San Sebastian : Donostiarra, D.L. 1985 |
| <b>BC</b> | Amat, Oriol. Comprender la contabilidad y las finanzas / Oriol Amat Salas. - [1a. ed., reimp.] Barcelona : Gestión 2000, 2002                            |
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- 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 básicos/ Xavier Gimbert. . 1<sup>a</sup> edición Barcelona: Deusto, 2001.
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- 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

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#### Secondary sources:

- Heizer, J. & Render, B. *Dirección de la producción y de operaciones: Decisiones tácticas* , 11ª Edición. Madrid: Pearson Educación, 2015. ISBN: 978-84-9035-285-4.
- Heizer, J. & Render, B. *Dirección de la producción. Decisiones estratégicas* , 11ª Edición. Madrid: Pearson Educación, 2015. ISBN: 978-84-9035-287-8.
- Schroeder, R. G.; Goldstein, S. M. & Rungtusanatham, M. J. *Administración de Operaciones. Conceptos y casos contemporáneos* . 5ª edición. México: McGraw-Hill, 2011. ISBN: 978-607-15-0600-9.