Course guide
240EI025 - 240EI025 - Business Administration

Last modified: 26/06/2025

Unit in charge: Barcelona East School of Engineering
Teaching unit: 732 - OE - Department of Management.

Degree: **Academic year:** 2025 **ECTS Credits:** 4.5
Languages: Spanish

LECTURER

Coordinating lecturer: JESUS JORCANO MOLINS

Others: Ivan Argiles Paris
Montse Gimeno Griñó
Carme Martínez Costa
Antoni Matas Tarruella
Carles Martínez-Marí Agell
David Pàmies Millan
Alejandro Sevy Elrias

DEGREE COMPETENCES TO WHICH THE SUBJECT CONTRIBUTES

Specific:
CEMCEM-09. (ENG) Dirigir i organitzar empreses, així com sistemes de producció i serveis, apolicant coneixements i capacitats de organització industrial, estratègia comercial, planificació i logística, legislació mercantil i laboral, contabilitat financera i de costos

Transversal:
01 EIN N3. ENTREPRENEURSHIP AND INNOVATION - Level 3. Using knowledge and strategic skills to set up and manage projects. Applying systemic solutions to complex problems. Devising and managing innovation in organizations.
06 URI N3. EFFECTIVE USE OF INFORMATI0N RESOURCES - Level 3. Planning and using the information necessary for an academic assignment (a final thesis, for example) based on a critical appraisal of the information resources used.

TEACHING METHODOLOGY

Subject in process of extinction. There is no teaching, the students that enroll it do so only with the right to an exam.

LEARNING OBJECTIVES OF THE SUBJECT

Gain knowledge about the functioning of a company (as an open system with constant relation with their business environment) the key business functions and the nature of management. To get the ability to use the tools and technologies for management planning and implementation of corporate strategies, managerial decision making, problem solving and managing projects or organizational units. Be able to analyse information and evaluate the economic impact of business decisions in the economic and financial situation of the company.

Competencies / Specific objectives:

1. Knowledge of concepts, principles and tools of business administration and management.
2. Having a comprehensive and integrated view of an organization.
3. Ability to formulate policies and strategies.
4. Ability to analyse the economic and financial information of a company, for decision making.
5. Develop management skills.
6. Ability to apply knowledge gained in the design and management of an organization or organizational units.

STUDY LOAD

Type	Hours	Percentage
Self study	72,0	64.00
Hours large group	40,5	36.00

Total learning time: 112.5 h

CONTENTS

1. OWNERSHIP, MANAGEMENT AND CORPORATE GOVERNANCE

Description:
Concept and classification of the organizations. Firm environment. Separation of ownership and management. Types of control of the company. Functions of the managers. Levels of management. High management devices. Governing bodies. Codes of good governing.

Specific objectives:
1, 2

Related activities:
10, 11, 12

Full-or-part-time: 9h
Theory classes: 4h 30m
Self study : 4h 30m

2. FINANCIAL STATEMENTS

Description:
Introduction to financial accounting. Balance sheet. Valuation of assets. Depreciation and amortization. Valuation of financial assets. Profit and Loss Account.

Specific objectives:
1, 4

Related activities:
1, 2, 10, 11, 12

Full-or-part-time: 10h
Theory classes: 3h
Practical classes: 3h
Self study : 4h

3. ECONOMIC AND FINANCIAL ANALYSIS

Description:
Analysis of the balance and benefit and loss account. Working capital and cash cycle. Analysis by ratios. Liquidity. Solvency. Indebtedness. Equity balance. Self-financing. Performance, profitability and leveraging.

Specific objectives:
1, 4, 5

Related activities:
3, 4, 10, 11, 12

Full-or-part-time: 10h
Theory classes: 3h
Practical classes: 3h
Self study : 4h

4. FINANCIAL PLANNING AND BUDGETING

Description:
Provisional accounts. Budgeting. Budget of liquid assets

Specific objectives:
1, 4

Related activities:
5, 10, 11, 12

Full-or-part-time: 5h
Theory classes: 1h 30m
Practical classes: 1h 30m
Self study : 2h

5. COST FOR DECISION MAKING

Description:
Concept of cost. Types of costs. Analysis of costs: margin, breakeven and operative leverage. Valuation of inventories. Relevant costs for making decisions. Operating decicions in low and high capacity.

Specific objectives:
1, 4

Related activities:
6, 10, 11, 12

Full-or-part-time: 11h
Theory classes: 4h 30m
Practical classes: 1h 30m
Self study : 5h

6. FINANCIAL DECISIONS

Description:
Fuding sources of the company. Bank funding and other finantial tools. Concept of capital cost. Cost of finantial resources. Determination of the cost of own and foreign resources.

Specific objectives:
1, 3, 4

Related activities:
7, 8, 10, 11, 12

Full-or-part-time: 7h
Theory classes: 3h
Practical classes: 0h 30m
Self study : 3h 30m

7. INVESTMENT DECISIONS

Description:
Investment concept, types of investment and investment process. Evaluation techniques and investment selection.

Specific objectives:
1, 3, 4

Related activities:
7, 8, 10, 11, 12

Full-or-part-time: 9h 30m
Theory classes: 3h
Practical classes: 2h 30m
Self study : 4h

8. STRATEGIC MANAGEMENT

Description:
Strategy concept. Strategy components. Strategic management process. Objectives: concept and types. Planning of the company and types of plans. Planning and control systems. Balanced scorecard.

Specific objectives:
1, 2, 3

Related activities:
9, 10, 11, 12

Full-or-part-time: 6h 30m
Theory classes: 1h 30m
Practical classes: 1h 30m
Self study : 3h 30m

9. COMERCIAL DECISIONS

Description:
Marketing concept. Research and market segmentation. Positioning. Decisions of product, price, distribution and communication. Marketing plan.

Specific objectives:
1, 3

Related activities:
10, 11, 12

Full-or-part-time: 3h
Theory classes: 1h 30m
Self study : 1h 30m

GRADING SYSTEM

Subject in process of extinction. There is only one final test that corresponds to 100% of the final grade of the subject.

EXAMINATION RULES.

They will be communicated at the beginning of each year

BIBLIOGRAPHY

Basic:
- Fernández, E.; Junquera, B.; del Brío, J. A. Iniciación a los negocios para ingenieros : aspectos funcionales. Madrid: Paraninfo, 2008. ISBN 9788497326810.
- Fernández, E.; Junquera, B.; del Brío, J. A. Iniciación a los negocios : aspectos directivos. Madrid: Paraninfo, 2008. ISBN 9788497326643.
- Fuentes, M. M.; Cordón, E. Fundamentos de dirección y administración de empresas. 3ª ed. Madrid: Pirámide, 2014. ISBN 9788436832044.
- Iborra, M.; Dasí, A.; Dolz, C.; Ferrer, C. Fundamentos de dirección de empresas : conceptos y habilidades directivas. Madrid: Thomso, 2007. ISBN 8497323718.
- Moyano, J.; Bruque, S.; Maqueira, J.M.; Fidalgo, F.A.M Martínez, P. J. Administración de empresas : un enfoque teórico-práctico. Madrid: Pearson, 2011. ISBN 9788483227527.

Complementary:
- Garrido, P.; Íñiguez, R. Análisis de estados contables : elaboración e interpretación de la información financiera. 3a ed. Madrid: Pirámide, 2015. ISBN 9788436833867.
- Martínez Costa, Carme. Administració d'empreses : problemes resolts [on line]. 2a ed. Barcelona: Edicions UPC, 2007 [Consultation: 08/05/2020]. Available on: http://hdl.handle.net/2117/77025. ISBN 9788483019399.
- Análisis estratégico de la empresa. Análisis estratégico de la empresa. Madrid: Paraninfo, 2008. ISBN 9788497323024.
- Suárez Suárez, Andrés S. Decisiones óptimas de inversión y financiación en la empresa. 22ª ed. Madrid: Pirámide, 2014. ISBN 9788436829839.