

## Course guide

### 240EI525 - 240EI525 - Business and Organization Management

Last modified: 30/01/2024

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

**Degree:** MASTER'S DEGREE IN AUTOMOTIVE ENGINEERING (Syllabus 2012). (Optional subject).  
MASTER'S DEGREE IN INDUSTRIAL ENGINEERING (Syllabus 2014). (Compulsory subject).  
MASTER'S DEGREE IN AUTOMOTIVE ENGINEERING (Syllabus 2019). (Optional subject).

**Academic year:** 2023    **ECTS Credits:** 4.5    **Languages:** Catalan, Spanish

#### LECTURER

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**Coordinating lecturer:** Maria del Mar Casanovas Rubio

**Others:** Maria del Mar Casanovas Rubio  
Joan Llobet Dalmases  
Carles Martínez-Marí Agell  
David Pàmies Millan  
Jordi Vila Castañer  
Ferran Vilà Picas

#### DEGREE COMPETENCES TO WHICH THE SUBJECT CONTRIBUTES

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**Specific:**

CEMEI09. Knowledge and abilities to organise and manage companies.  
CEMEI10. Knowledge and strategy and planning abilities applied to different organizational structures.  
CEMEI11. Knowledge in Labour and Commercial Law.  
CEMEI12. Knowledge in financial and cost accounting.

**Generical:**

CGMEI06. (ENG) Gestionar tècnica i econòmicament projectes, instal·lacions, plantes, empreses i centres tecnològics.  
CGMEI07. (ENG) Poder exercir funcions de direcció general, direcció tècnica i direcció de projectes I+D+i en plantes, empreses i centres tecnològics.

**Transversal:**

CT2. SUSTAINABILITY AND SOCIAL COMMITMENT: Being aware of and understanding the complexity of the economic and social phenomena typical of a welfare society, and being able to relate social welfare to globalisation and sustainability and to use technique, technology, economics and sustainability in a balanced and compatible manner.

**Basic:**

CB7. (ENG) Que els estudiants sàpiguin aplicar els coneixements adquirits i la seva capacitat de resolució de problemes en entorns nous o poc coneguts dintre de contextos més amplis (o multidisciplinars) relacionats amb la seva àrea d'estudi.

#### TEACHING METHODOLOGY

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Lecture  
Autonomous learning  
Problem-based learning and case discussion

## LEARNING OBJECTIVES OF THE SUBJECT

To get the 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. To 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
Hours medium group	13,5	12.00
Hours large group	27,0	24.00
Self study	72,0	64.00

**Total learning time:** 112.5 h

## CONTENTS

### 1. OWNERSHIP, MANAGEMENT AND CORPORATE GOVERNANCE

#### Description:

Concept and classification of the organizations. Social responsibility. Firm environment. Separation of ownership and management. Types of control of the company. Functions of the managers. Levels of management. Top management teams. Governing bodies. Codes of good governing.

#### Specific objectives:

1, 2

#### Related activities:

10. LECTURES
11. CONTINUOUS EVALUATION DURING THE COURSE
12. FINAL EXAM

**Full-or-part-time:** 8h 20m

Theory classes: 3h

Self study : 5h 20m

## 2. STRATEGIC MANAGEMENT

### Description:

Basic concepts (definition and the 5 Ps of strategy). Strategic management processes: planning, implementation and control. Strategic analysis and tools (PESTEL, Porter's 5 forces, SWOT, Value Chain). Strategic management levels. Analysis of competitive strategies and tools (product life cycle, BCG matrix, Ansoff matrix, GE-McKinsey matrix).

### Specific objectives:

1, 2, 3

### Related activities:

- 1. PRACTICAL ACTIVITY ON STRATEGIC MANAGEMENT
- 10. LECTURES
- 11. CONTINUOUS EVALUATION DURING THE COURSE
- 12. FINAL EXAM

**Full-or-part-time:** 8h 20m

Theory classes: 1h 30m

Practical classes: 1h 30m

Self study : 5h 20m

## 3. 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, 2

### Related activities:

- 2. PRACTICAL ACTIVITY ON FINANCIAL STATEMENTS
- 10. LECTURES
- 11. CONTINUOUS EVALUATION DURING THE COURSE
- 12. FINAL EXAM

**Full-or-part-time:** 16h 40m

Theory classes: 4h 30m

Practical classes: 1h 30m

Self study : 10h 40m



#### 4. ECONOMIC AND FINANCIAL ANALYSIS

**Description:**

Analysis of the balance and profit and loss account. Working capital and cash cycle. Analysis by ratios. Liquidity. Solvency. Indebtedness. Equity balance. Self-financing. Profitability and leveraging.

**Specific objectives:**

1, 4, 5

**Related activities:**

3. PRACTICAL ACTIVITY ON ECONOMIC AND FINANCIAL ANALYSIS

10. LECTURES

11. CONTINUOUS EVALUATION DURING THE COURSE

12. FINAL EXAM

**Full-or-part-time:** 16h 40m

Theory classes: 4h 30m

Practical classes: 1h 30m

Self study : 10h 40m

#### 5. FINANCIAL PLANNING AND BUDGETING

**Description:**

Provisional accounts. Budgeting. Budget of liquid assets

**Specific objectives:**

1, 4

**Related activities:**

4. PRACTICAL ACTIVITY ON BUDGETING

10. LECTURES

11. CONTINUOUS EVALUATION DURING THE COURSE

12. FINAL EXAM

**Full-or-part-time:** 8h 20m

Theory classes: 1h 30m

Practical classes: 1h 30m

Self study : 5h 20m

## 6. 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 decision making. Operating decisions in low and high capacity.

### Specific objectives:

1, 4

### Related activities:

- 5. PRACTICAL ACTIVITY ON COSTS FOR DECISION MAKING (I)
- 6. PRACTICAL ACTIVITY ON COSTS FOR DECISION MAKING (II)
- 10. LECTURES
- 11. CONTINUOUS EVALUATION DURING THE COURSE
- 12. FINAL EXAM

**Full-or-part-time:** 20h 50m

Theory classes: 4h 30m

Practical classes: 3h

Self study : 13h 20m

## 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. PRACTICAL ACTIVITY ON INVESTMENT DECISIONS
- 8. PRACTICAL ACTIVITY ON INVESTMENT DECISIONS AND FINANCING
- 10. LECTURES
- 11. CONTINUOUS EVALUATION DURING THE COURSE
- 12. FINAL EXAM

**Full-or-part-time:** 10h 25m

Theory classes: 2h 15m

Practical classes: 1h 30m

Self study : 6h 40m

## 8. FINANCIAL DECISIONS

### Description:

Funding sources of the company. Bank funding and other financial tools. Concept of capital cost. Cost of financial resources. Determination of the cost of own and foreign resources.

### Specific objectives:

1, 3, 4

### Related activities:

- 7. PRACTICAL ACTIVITY ON INVESTMENT DECISIONS
- 8. PRACTICAL ACTIVITY ON INVESTMENT DECISIONS AND FINANCING
- 10. LECTURES
- 11. CONTINUOUS EVALUATION DURING THE COURSE
- 12. FINAL EXAM

**Full-or-part-time:** 10h 25m

Theory classes: 2h 15m

Practical classes: 1h 30m

Self study : 6h 40m

## 9. COMERCIAL MANAGEMENT

### Description:

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

### Specific objectives:

1, 3

### Related activities:

- 9. PRACTICAL ACTIVITY ON COMMERCIAL MANAGEMENT
- 10. LECTURES
- 11. CONTINUOUS EVALUATION DURING THE COURSE
- 12. FINAL EXAM

**Full-or-part-time:** 12h 30m

Theory classes: 3h

Practical classes: 1h 30m

Self study : 8h

## GRADING SYSTEM

Continuous evaluation in class (30%)

Final exam (30% test and 40% Problems)

Subject mark = MAX [30% Continuous evaluation + 70% Exam, 100% Exam]

In case of taking the reassessment exam:

Subject mark = MAX [30% Continuous evaluation + 70% Reassessment exam, 100% Reassessment exam]

## EXAMINATION RULES.

Notes are not allowed during the continuous evaluations in class or during the test of the final exam.

In order to solve the problems of the final exam, a piece of paper of DINA4 size with notes written in both sides can be used.

## BIBLIOGRAPHY

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### Basic:

- Fernández, Esteban; Junquera, Beatriz; del Brío, Jesús Angel. Iniciación a los negocios para ingenieros : aspectos funcionales. Madrid: Paraninfo, 2008. ISBN 9788497326810.
- Fernández, Esteban; Junquera, Beatriz; del Brío, Jesús Angel. Iniciación a los negocios : aspectos directivos. Madrid: Paraninfo, 2008. ISBN 9788497326643.
- Fuentes, M. del Mar; Cordón, Eulogio. coord. Fundamentos de dirección y administración de empresas. 3a ed. Madrid: Pirámide, 2014. ISBN 9788436832044.
- Iborra, María ; Dasí, Àngels; Dolz, Consuelo; Ferrer, Carmen. Fundamentos de dirección de empresas. Madrid: Thomson, 2007. ISBN 497323718.
- Moyano, J. ; Bruque, S. ; Maqueira, J. M. ; Fidalgo, F. A. M. ; Martínez, P. J.. Administración de empresas : un enfoque teórico-práctico. Madrid: Pearson Prentice Hall, 2011. ISBN 9788483227527.

### Complementary:

- Martínez Costa, Carme. Administració d'empreses : Problemes resolts [on line]. 2a ed. Barcelona: Edicions UPC, 2007 [Consultation: 12/09/2017]. Available on: <http://hdl.handle.net/2117/77025>. ISBN 9788483019399.
- Garrido Miralles, Pascual ; Raul Íñiguez. Análisis de estados contables : elaboración e interpretación de la información financiera. 2a ed. Madrid: Pirámide, 2012. ISBN 9788436827965.
- Ventura Victoria, Juan. Análisis estratégico de la empresa. Madrid: Paraninfo, 2008. ISBN 9788497323024.