Course guides
240811 - 240811 - Economic and Financial Analysis in Business

Unit in charge:          Barcelona School of Building Construction
Teaching unit:          1039 - UPF - Universitat Pompeu Fabra.
Degree:                MASTER'S DEGREE IN OCCUPATIONAL HEALTH AND SAFETY (Syllabus 2010). (Compulsory subject).
                      MASTER'S DEGREE IN OCCUPATIONAL HEALTH AND SAFETY (Syllabus 2016). (Compulsory subject).
Academic year:         2020
ECTS Credits:          3.0
Languages:             Catalan, Spanish

LECTURER
Coordinating lecturer: Busquets Garcia, Joan Ramon
Others:                No aplicable.

PRIOR SKILLS
Not necessary

REQUIREMENTS
Not necessary

DEGREE COMPETENCES TO WHICH THE SUBJECT CONTRIBUTES

Specific:
1. Be able to promote conducts, habits, consumption and health life styles, with the active participation of the workers as main role of the own health. Be able to promote the preventing culture within the company and the creation of health environments.
2. Identify and distinguish the different integration models for the prevention in the management of the company.

TEACHING METHODOLOGY

The 75 hours of work that the student will dedicate, will have the following distribution:

- 12 hours where the professor will show the basic information of the theoretical parts of the course included in the program, including exercises. There will be 8 sessions of one and a half hours each one.
- 7 hours and a half where the practices related to the theory will be resolved for the student individually with previous preparation. When the class is finished the professor will pick up the practices. There will be 5 sessions of one and hours each one.
- 6 hours and a half of individual class with the students to resolve doubts and make a follow-up in the process of learning. It will be half an hour of these sessions during the 13 weeks the subject lasts.
- 8 hours where the students will make the two group projects that are delivered outside of class.
- 41 hours where the students should read the materials of the subject, prepare the practices, and invest time in preparing the final exam.

The material with the concepts of the subject will be available in the virtual campus at the beginning of the subject. The theory, practices will be detailed in the part of "content", and the two group projects in the part of "plannification of activities".
LEARNING OBJECTIVES OF THE SUBJECT

- Knowledge:

1. Identify the differences between the internal and external environments of the company.
2. Define and classify the assets in the balance of situation.
3. Calculate the result of a period and analyze the different class of results.
4. Define and classify the components of the account of losses and gains.
5. Elaborate the balance of situation and the account of losses and gains. Verify the integration.
6. Distinguish the concepts expense, cost and investment.
7. Define and interpret the cost of production, the cost of production sold and the expenses of the period.
8. Apply the principal methods of valuation of stock.
9. Define and analyze the principal classes of costs.
10. Present the traditional systems of costs, Full Cost and Direct Cost and interpret the costs and edges that are included in everyone of them.

STUDY LOAD

<table>
<thead>
<tr>
<th>Type</th>
<th>Hours</th>
<th>Percentage</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hours large group</td>
<td>27,0</td>
<td>36.00</td>
</tr>
<tr>
<td>Self study</td>
<td>48,0</td>
<td>64.00</td>
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</tbody>
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Total learning time: 75 h

CONTENTS

-ECONOMIC DIMENSION AND FINANCE OF THE COMPANY

Description:
External and internal area of the transactions of the company. Definitions and goals in costs. Accounting principles.

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

-HERITAGE OF THE COMPANY

Description:
Concept and composition of heritage. Concept of active, passive and net worth

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

-BALANCE OF SITUATION

Description:
Definition, ordenation and composition of the balance of situation. Main patrimonial items.

Full-or-part-time: 1h 30m
Theory classes: 1h 30m
-PRACTICE 1

Description:
Balance of situation.

**Full-or-part-time**: 1h 30m
Practical classes: 1h 30m

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-ECONOMIC RESULT OF THE COMPANY

Description:
Concept of result. Calculation of a result of a period. Result classes.

**Full-or-part-time**: 1h 30m
Theory classes: 1h 30m

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-ACCOUNT OF LOSSES AND GAINS

Description:
Calculation and presentation of the different results. Structure of the account of losses and gains. Integration of the accounting states.

**Full-or-part-time**: 1h 30m
Theory classes: 1h 30m

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-PRACTICE 2

Description:
Account of losses and gains.

**Full-or-part-time**: 1h 30m
Practical classes: 1h 30m

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-BASIC CONCEPTS OF COSTS

Description:

**Full-or-part-time**: 1h 30m
Theory classes: 1h 30m

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-PRACTICE 3

Description:
Costs, edges and analitic result.

**Full-or-part-time**: 1h 30m
Practical classes: 1h 30m
-CLASIFICATION OF COSTS

Description:
Direct and indirect costs, variable and fix. Other classification of costs.

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

-PRACTICE 4

Description:
Classification of costs.

Full-or-part-time: 1h 30m
Practical classes: 1h 30m

-SYSTEMS OF COSTS

Description:
Presentation and analysis of the Full Cost and Direct Cost. Differences between both systems.

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

-PRACTICE 5

Description:
Systems of Full Cost and Direct Cost.

Full-or-part-time: 1h 30m
Practical classes: 1h 30m
ACTIVITIES

FIRST ACTIVITY: ANUAL ACCOUNTS

Description:
Realize at the end date of the economic exercise the balance of the assets situation ordered by assets masses. For the period that closes, do the count of losses and gains according to the structure that presents the actual Accounting General Plan. Verificate the integration.

Specific objectives:
Elaborate the balance of situation and the account of losses and gains. Verificate the integration.

The valoration for the evaluation will be:
- 50% the balance of situation ordered by assets masses.
- 50% account of losses and gains presenting the different results.

Material:
Teaching materials, Theory and practices, from session 1 to session 7. See the "content" part.

Delivery:
It will be delivered in the 10th session.

Full-or-part-time: 4h
Guided activities: 4h

SECOND ACTIVITY: SYSTEMS OF COSTS

Description:
Analize the differents classes of costs that are consumed periodically and present the two traditional systems: Full Cost and Direct Cost. Justify numerically the differences of the results in each period when comparing both costs systems.

Specific objectives:
Present the systems of traditional costs, Full Cost and Direct Cost and interpret the costs and edges that are included in everyone of them.
- 40% presentation of the costs system Full Cost.
- 40% presentation of the costs system Direct Cost.
- 20% numeric justification of the difference of results in each period.

Material:
Teaching materials, theory and practices, from session 8 or session 13. See the "content" part.

Delivery:
It will be delivered the day of the final exam.

Full-or-part-time: 4h
Guided activities: 4h

GRADING SYSTEM

The subject will be evaluated according the following criteria:

- The assistance and participation (10%).
- Resolved and delivered practices during the progammed sessions (20%) (1).
- Resolved and delivered practices outside of class (20%) (2).
- Final exam theory and practice (50%)(3).
EXAMINATION RULES.

The practices programmed in class are individual.

The two activities delivered outside of class will be made in groups with a maximum of 4 people each one. The first activity will be delivered at the 10th session and the other activity the day of the final exam.

BIBLIOGRAPHY

Basic:

RESOURCES

Other resources:
No aplicable.