Degree competences to which the subject contributes

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

Transversal:
06 URI N3. EFFECTIVE USE OF INFORMATION 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
MD.2 Lecture
MD.3 Scheduled independent learning
MD. 5 Problem-based learning and case discussion

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

<table>
<thead>
<tr>
<th>Total learning time: 112h 30m</th>
<th>Hours large group:</th>
<th>40h 30m</th>
<th>36.00%</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hours medium group:</td>
<td>0h</td>
<td>0.00%</td>
<td></td>
</tr>
<tr>
<td>Hours small group:</td>
<td>0h</td>
<td>0.00%</td>
<td></td>
</tr>
<tr>
<td>Guided activities:</td>
<td>0h</td>
<td>0.00%</td>
<td></td>
</tr>
<tr>
<td>Self study:</td>
<td>72h</td>
<td>64.00%</td>
<td></td>
</tr>
</tbody>
</table>
# Content

## 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.

**Related activities:**
- 10, 11, 12

**Specific objectives:**
- 1, 2

**Learning 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.

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

**Specific objectives:**
- 1, 4

**Learning 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.

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

**Specific objectives:**
- 1, 4, 5

**Learning time:** 10h
- Theory classes: 3h
- Practical classes: 3h
- Self study: 4h
### 4. FINANCIAL PLANNING AND BUDGETING

**Learning time:** 5h  
Theory classes: 1h 30m  
Practical classes: 1h 30m  
Self study: 2h

**Description:**  
Provisional accounts. Budgeting. Budget of liquid assets

**Related activities:**  
5, 10, 11, 12

**Specific objectives:**  
1, 4

### 5. COST FOR DECISION MAKING

**Learning time:** 11h  
Theory classes: 4h 30m  
Practical classes: 1h 30m  
Self study: 5h

**Description:**  

**Related activities:**  
6, 10, 11, 12

**Specific objectives:**  
1, 4

### 6. FINANCIAL DECISIONS

**Learning time:** 7h  
Theory classes: 3h  
Practical classes: 0h 30m  
Self study: 3h 30m

**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.

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

**Specific objectives:**  
1, 3, 4
## 7. INVESTMENT DECISIONS

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

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

### Specific objectives:
1, 3, 4

### Learning time:
9h 30m
- Theory classes: 3h
- Practical classes: 2h 30m
- Self study: 4h

## 8. STRATEGIC MANAGEMENT

### Description:

### Related activities:
9, 10, 11, 12

### Specific objectives:
1, 2, 3

### Learning time:
6h 30m
- Theory classes: 1h 30m
- Practical classes: 1h 30m
- Self study: 3h 30m

## 9. COMERCIAL DECISIONS

### Description:

### Related activities:
10, 11, 12

### Specific objectives:
1, 3

### Learning time:
3h
- Theory classes: 1h 30m
- Self study: 1h 30m
Qualification system

Final exam (35% test and 40% problems)
Continuous evaluation at class (20%)
Class Participation (5%)

The qualification of the reassessment exam will replace the mark of the written examination
Students who have made the final examination and have not passed the subject, they can make the reassessment exam

Regulations for carrying out activities

They will be communicated at the beginning of each year

Bibliography

Basic:


Complementary:


