The aim of the subject of Economics and Business Maritime, is fundamentally to acquire the necessary management skills and address of shipping business in its entirety as: knowledge of the basic principles of economics, the General Accounting Plan, the different types of ships and operating costs, the legislation affects you, and all maritime markets, etc.

Learning objectives of the subject

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Study load

<table>
<thead>
<tr>
<th>Total learning time: 45h</th>
<th>Hours large group:</th>
<th>45h</th>
<th>100.00%</th>
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</table>

Teaching methodology

The subject is taught in three directions: lectures, classes practical exercises, and preparation and discussion of projects on operating costs of various types of vessels, study of maritime markets, etc.

Coordinating unit: 280 - FNB - Barcelona School of Nautical Studies

Teaching unit: 742 - CEN - Department of Nautical Sciences and Engineering

Academic year: 2019

Degree: MASTER’S DEGREE IN NAUTICAL SCIENCE AND MARITIME TRANSPORT MANAGEMENT (Syllabus 2016). (Teaching unit Compulsory)
MASTER’S DEGREE IN THE MANAGEMENT AND OPERATION OF MARINE ENERGY FACILITIES (Syllabus 2016). (Teaching unit Compulsory)

ECTS credits: 5

Teaching languages: Spanish

Coordinator: GERMAN DE MELO RODRIGUEZ

Opening hours

Timetable: 10:00 a 12:00 hours.
280705 - Maritime Economy and Shipping Business

**Content**

<table>
<thead>
<tr>
<th>ECONOMIC AND SHIPPING BUSINESS</th>
<th>Learning time: 45h</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Theory classes: 45h</td>
</tr>
</tbody>
</table>

**Description:**
- Introduction
- Plan General Accounting
- The International Accounting Standards IAS
- Accounting documents: The Balance Sheet and Profit and Loss
- The Fixed Assets
- The amortization
- Basic Financing
- Credits and their Return
- The Naval Financing
- Costs of Capital of a Ship
- The Circulating
- Taxes, VAT and other
- The Leasing
- Analysis of Balances
- Business Valuation
- Analysis of investment
- Making Tree
- Bankruptcies and suspensions payments
- The Maritime markets
- Introduction to the shipping business
- The Freight market
- The Shipping and costs
- Ship exploitation
- Maritime traffic

**Specific objectives:**
All contents of the course are explained in lectures and in cases where it is feasible, practical exercises consolidate the acquired knowledge are made. In addition, continuous monitoring of the topics explained through the realization of small projects individualized for each student will be.

**Qualification system**

The evaluation of the subject will be done through two midterms with a value of the final grade for the course 10% each an individual work of each student with a value of 10% of the final grade for the course, and a theoretical and practical exam at the end of the course with a value of 70% of the subject.
Bibliography

Basic: