

YEAR 2:
CONTENT OF AVAILABLE COURSES
2021/2022
DEGREE IN BUSINESS ADMINISTRATION

The following information is subject to changes

For more details regarding the courses, please, contact the coordinating professor

ASIGNATURA: CONTABILIDAD FINANCIERA

SUBJECT: FINANCIAL ACCOUNTING

CONTENTS

- Topic 1: Basic Financing: Net Worth
- Topic 2: Basic Financing: Long-Term Financial Resources
- Topic 3: Financial Investments
- Topic 4a: The Tangible and Intangible Fixed Assets. overall study
- Topic 4b: Fixed assets. Special cases
- Topic 5: Annual Accounts

ASIGNATURA: MACROECONOMÍA

SUBJECT: MACROECONOMICS

CONTENTS

- Topic 1.- The newly produced goods market and the financial markets.
 - 1.1.- Introduction
 - 1.2.- Equilibrium in the newly produced goods market: the IS function.
 - 1.3.- Slope and shifts of the IS curve.
 - 1.4.- Equilibrium in the financial markets: the LM function
 - 1.5.- Slope and displacements of the LM curve.
 - 1.6.- Non-equilibrium situations.
- Topic 2.- The IS-LM model and economic policy
 - 2.1.- The joint equilibrium of the goods and money market
 - 2.2.- Monetary policy and fiscal policy
 - 2.3.- Cases of the IS-LM model
 - 2.4.- The formal analysis of the IS-LM model.
- Topic 3.- The aggregate demand curve of the economy
 - 3.1.- Obtaining the aggregate demand curve.
 - 3.2.- Effect of fiscal policy on aggregate demand.
 - 3.3 - Effect of monetary policy on aggregate demand.
- Topic 4.- The aggregate offer.
 - 4.1.- Introduction
 - 4.2.- The labour market.
 - 4.3.- The neoclassical and Keynesian aggregate supply curve.
 - 4.4.- The slow adjustment of wages and the Phillips curve.
 - 4.5.- The aggregate supply curve.
- Topic 5.- The aggregate demand-supply model.
 - 5.1.- The aggregate supply-demand scheme.
 - 5.2.- Demand disturbances.
 - 5.3.- Supply shocks
 - 5.4.- Macroeconomic policy and economic disturbances.
 - 5.5.- The Fisher effect.
 - 5.6.- Classical and Keynesian macroeconomic model

5.7.- The New Classical Macroeconomics, the New Keynesian Economics, and the aggregate demand-supply scheme.

Topic 6.- Equilibrium in an open economy and economic policy.

6.1.- The balance of payments and the exchange rate.

6.2.- Exchange rate systems.

6.3.- The IS-LM model in an open economy.

6.4.- The IS-LM model with fixed exchange rates: demand policies.

6.5.- The IS-LM model with flexible exchange rates: demand policies.

6.6.- Fixed exchange rates and imperfect capital mobility.

Topic 7.- Adjustments in an open economy

7.1.- Demand and aggregate supply in an open economy.

7.2.- The adjustment of balance of payments deficits with a system of fixed exchange rates.

7.3.- Flexible exchange rates adjustment.

7.4.- The adjustment of relative prices and the J curve.

7.5.- The differences between interest rates and exchange rate expectations

7.6.- Expectations and crises of exchange rate systems fixed.

7.7.- The choice between different exchange rate systems.

Topic 8.- Long-term economic growth.

8.1.- The sources of real growth.

8.2.- Neoclassical growth theory.

8.3.- Theory of endogenous growth.

8.4.- Economic growth and income distribution.

Topic 9.- Inflation and unemployment.

9.1.- Inflation and unemployment.

9.2.- Unemployment and its costs.

9.3.- The natural rate of unemployment.

9.4.- Inflation and its costs.

9.5.- Inflation and indexation.

9.6.- Alternative strategies to reduce inflation.

9.7.- Hyperinflation.

Topic 10.- Budget deficits and public debt.

10.1.- The budget balance.

10.2.- Fiscal policy and the public deficit.

10.3.- The mechanics of financing the deficit.

10.4.- The burden of the debt.

10.5.- Debt stabilization.

ASIGNATURA: DIRECCIÓN DE MARKETING

SUBJECT: MARKETING MANAGEMENT

CONTENTS

UNIT 1: MARKETING MANAGEMENT

1. THE SCOPE OF MARKETING
2. THE HOLISTIC MARKETING APPROACH
3. MARKETING-MIX STRATEGIES
4. TYPES OF MARKETING STRATEGIES
5. NEW TRENDS IN MARKETING

UNIT 2: STRATEGIC PLANNING

1. THE MARKETING PLAN: THE IDENTIFICATION OF THE MARKET OPPORTUNITIES
2. STAGES OF THE MARKETING PLAN
3. ONLINE AND OFFLINE MARKETING PLAN

UNIT 3: MARKET, SEGMENTATION, AND POSITIONING.

1. THE CONNECTION BETWEEN CUSTOMERS AND CONSUMERS
2. MARKET SEGMENTATION STRATEGIES
3. BRAND POSITIONING STRATEGIES
4. THE BUILDING OF BRANDS: THE CREATION OF BRAND CAPITAL

UNIT 4: COMPETITION AND COMPETITIVE STRATEGIES

1. RELATIONS WITH THE COMPETITION
2. COMPETITIVE STRATEGIES FOR MARKET LEADERS
3. OTHER COMPETITIVE STRATEGIES

UNIT 5: DEVELOPMENT STRATEGIES FOR NEW PRODUCTS

1. THE STRATEGIES OF DIFFERENTIATION OF PRODUCTS AND SERVICES
2. INNOVATION IN MARKETING: CO-CREATION
3. THE PROCESS OF CREATION OF NEW PRODUCTS
4. SERVICE MANAGEMENT

UNIT 6. STRATEGIC PRICE DECISIONS

1. THE PRICE IN THE MARKETING STRATEGY
2. PRICE ADAPTATION STRATEGIES
3. PRICE MODIFICATION STRATEGIES

UNIT 7: DISTRIBUTION STRATEGIES FOR THE DELIVERY OF VALUE

1. CHANNELS AND VALUE NETWORKS
2. MARKET HEDGING STRATEGIES
3. RELATIONS IN THE DISTRIBUTION CHANNEL
4. ELECTRONIC COMMERCE

UNIT 8: THE COMMUNICATION OF VALUE

1. INTEGRATED COMMUNICATION AND 360° COMMUNICATION
2. THE DEVELOPMENT OF COMMUNICATION STRATEGIES
3. THE MANAGEMENT OF MASSIVE AND PERSONAL COMMUNICATIONS
4. ONLINE MARKETING

5. MOBILE MARKETING

UNIT 9: INTERNATIONAL MARKETING: LONG-TERM PROFITABLE GROWTH

1. GLOBAL COMPETITION AND INTERNATIONAL MARKETING
2. THE INTERNATIONALIZATION PROCESS
3. FORMS OF ENTRY TO THE MARKET
4. THE MARKETING PROGRAM
5. THE ORGANIZATION OF MARKETING

ASIGNATURA: RÉGIMEN FISCAL

SUBJECT: TAX REGIME

CONTENTS

I. THE SPANISH TAX SYSTEM

- 1.1. Direct and Indirect Taxes
- 1.2. Special Rates and Contributions
- 1.3. foreign trade

II THE GENERAL TAX LAW

- 2.1. Reasons for the Reform of the General Tax Law
- 2.2. Structure of the New General Tax Law
- 2.3. General provisions of the Tax Code
- 2.4. Tax Rules
- 2.5. The legal-tax relationship
- 2.6. tax obligations
- 2.7. Obligations and duties of the Tax Administration
- 2.8. Rights and guarantees of taxpayers
- 2.9. Taxpayers
- 2.10. Tax officials
- 2.11. Capacity to act and fiscal domicile
- 2.12. Elements of quantification of the tax obligation
- 2.13. Tax debt and payment
- 2.14. Postponement and installment of payment and prescription
- 2.15. Interruption of prescription periods
- 2.16. Other forms of extinction of the tax debt
- 2.17. Tax debt guarantees
- 2.18. Information and assistance for taxpayers
- 2.19. Common rules on tax actions and procedures
- 2.20. Management, inspection, and collection actions, and procedures
- 2.21. The sanctioning powers
- 2.22. Administrative review

III CORPORATE TAX

- 3.1. Concept, nature, and scope of application
- 3.2. income concept
- 3.3. Estimation and allocation of income
- 3.4. passive subject
- 3.5. Home
- 3.6. exemptions

- 3.7. tax base
- 3.8. tax base
- 3.9. Accounting Result Adjustments: Value corrections: amortizations

IV CORPORATE TAX (II)

- 4.1. Value adjustments: amortization (II)
- 4.2. Value corrections: loss of value of assets
- 4.3. Provision for risks and expenses
- 4.4. Non-deductible expenses
- 4.5. Valuation Rules
- 4.6. Vinculated operations
- 4.7. Change of residence, cessation of establishments, effects of substituting book value for market value
- 4.8. temporary imputation
- 4.9. Undercapitalization
- 4.10. Reinvestment of extraordinary profits
- 4.11. Charitable-social work
- 4.12. Compensation of negative tax bases

V CORPORATE TAX (III)

- 5.1. tax period
- 5.2. Tax accrual
- 5.3. tax debt
- 5.4 Types of liens
- 5.5. Fee Deductions
- 5.6. payments on account
- 5.7. Tax Management

VI THE VALUE ADDED TAX

- 6.1. Rationale for the introduction of the Tax
- 6.2. nature and scope of application
- 6.3. taxable event
- 6.4. exemptions
- 6.5. Place of realization of the taxable event
- 6.6. Accrual and passive subjects

VII VALUE ADDED TAX (ii)

- 7.1. The tax bases
- 7.2. Types
- 7.3. deductions
- 7.4. Settlement and formal requirements

VIII THE TAX BASED ON VALUE-ADDED (III)

- 8.1. The Pro-Rata Rule
- 8.2. Pro-Rata Classes
- 8.3. The General Prorate
- 8.4. The Special Prorate
- 8.5. Deductions and regularization of the same

SUBJECT: BUSINESS DECISION MAKING-QUANTITATIVE METHODS

CONTENTS

1. Linear Programming
2. Non-Linear Programming
3. Multiobjective Linear Programming
4. Game Theory

ASIGNATURA: FUNDAMENTOS DE DIRECCIÓN DE EMPRESAS

SUBJECT: INTRODUCTION TO BUSINESS MANAGEMENT

CONTENTS

- Topic 1: The nature of organizations and managerial work
- Topic 2. Theoretical foundations of the Organization of Companies (I): Economic analysis of the company
- Topic 3.: Theoretical Foundations of Business Organization (I): Theories of organization and organizational behaviour
- Topic 4. The functioning of organizations
- Topic 5. Departmentalization and job design
- Topic 6. Design of the decision-making system. Centralization and Decentralization
- Topic 7. Types of organizational structure

ASIGNATURA: HABILIDADES DIRECTIVAS

SUBJECT: MANAGEMENT SKILLS

CONTENTS

- Topic 1: Management skills and abilities
- Topic 2: Communication
- Topic 3: Stress Management
- Topic 4: Decision making and problem-solving
- Topic 5: Creativity in organizations
- Topic 6: Diversity in organizations
- Topic 7: Time management and conducting meetings
- Topic 8: Conflict and negotiation
- Topic 9: Power and politics
- Topic 10: Organizational Change

ASIGNATURA: INSTRUMENTOS PARA EL ANÁLISIS DEL ENTORNO ECONÓMICO

SUBJECT: ECONOMIC ENVIRONMENT ANALYSIS TOOLS

CONTENTS

1. Introduction to the Quantitative Analysis of Economic Environment
2. The Economic Indicators
3. The Economic Series and their Components
4. Short-Term Predictions
5. The Relationship between Variables
6. Introduction to Input-Output Analysis

ASIGNATURA: DERECHO EMPRESARIAL II
SUBJECT: BUSINESS LAW II

CONTENTS:

1. Commercial Law

Lesson 1: Commercial contracting. Collaboration contracts.

1. General notions about commercial contracts.

2. Collaboration contracts.

Commission contract.

Agency agreement.

Mediation contract.

Concession contract.

Franchise agreement.

Factoring contract.

Lesson 2: Bank contracts.

1. Introduction.

2. The bank current account contract.

3. Asset banking operations: loan and opening of credit.

4. Liability bank operations: bank deposits of money.

5. The documentary credit.

6. The credit card.

Lesson 3: Contracts of sale, transport and insurance.

1. The contract of sale.

Legal regime.

Perfection and object of the contract. The transfer of risk in the sale.

Seller's obligations.

Buyer's Obligations.

2. The freight transport contract.

Legal regime. Concept and classes.

personal items.

real items.

formal elements.

The responsibility of the land carrier.

3. The insurance contract.

Concept, regulation and classes.

personal items.

real items.

formal elements.

Obligatory content of the contract.

Lesson 4: The check and the promissory note.

1.The check.

Concept and economic function.

extrinsic requirements.

intrinsic requirements. The so-called "irregularity" of the check.

Legal relations between the participants of the check.

The fake or forged check.

2.The promissory note.

Economic function and distinction of related figures.

Bank promissory note discipline.

Applicable regime.

formal elements.

Tax regime.

Transmission.

Shares of the holder of the promissory note.

2. Legal framework of the RR.LL. in the company

Topic 1. Meaning of Labour Law

1.1. Concept

1.2. Area of application

1.3. The borders of Labour Law

Topic 2. Sources of Labour Law

2.1. Introduction

2.2. The Constitution; the law as a central element; the regulatory power of the Administration

2.3. Professional sources: the collective agreement

2.4. Work custom

2.5. The environment of the sources of law

2.6. International and European Union sources

Topic 3. The application of labour regulations

3.1. The hierarchical application of the rules

3.2. Principles of application of labour standards

3.3. The succession of norms

3.4. The interpretation of the norm: the pro operator principle

Topic 4. Collective participation and representation of workers

4.1. trade union freedom

4.2. The representation of personnel in the company: the double channel of representation

4.2.1. Unitary Representation

4.2.2. Union representation

Topic 5. The collective agreement

5.1. bargaining unit

5.2. The negotiating subjects

5.3. The content of the negotiation and the agreement

5.4. The negotiating procedure and legality control

5.5. The effectiveness over time of the collective agreement

5.6. The expansion of the scope of effectiveness of the collective agreement: adherence and extension

5.7. Concurrence of agreements and non-application of agreed conditions

5.8. The interpretation of the collective agreement

Topic 6. Collective conflict and pressure measures

6.1. Introduction: the labour conflict and the means of conflict resolution

6.2. pressure measurements

6.3. workers strike

6.4. The lockout

Topic 7. The employment contracts

7.1. Concept and defining notes. The presumption of employment

7.2. Subjects of the employment contract

7.3. The trial periods

7.4. Assumptions excluded from the employment relationship

7.5. Outsourcing of works and services

7.6. Temporary Work Companies

Topic 8. Hiring modalities

8.1. Conservation and duration

8.2. Types of contracts according to their duration

8.3. The indefinite contract

8.4. temporary hiring

8.5. Types of contracts for the duration of the day: full-time and part-time. The fixed discontinuous contract

Topic 9. Salary

9.1. Concept and classes

9.2. salary structure

9.3. Place, time, and method of salary payment

9.4. Non-salary remuneration

9.5. salary protection

Topic 10. Obligations of the parties

10.1. Basic labour rights

10.2. Basic job duties

Topic 11. Rights and powers of the employer

11.1. steering power

11.1.1. The professional classification

11.1.2. The modification of the work provision: functional mobility; geographic location and substantial changes in working conditions

11.2. Power control

11.3 Disciplinary power

Topic 12. The time factor in the employment contract

12.1. the working day

12.2. overtime

12.3. weekly rest

- 12.4. labour holidays
- 12.5. Work calendar
- 12.6. Holidays
- 12.7. permissions
- 12.8. reductions in working hours

Topic 13. Continuity of the employment contract

- 13.1. The succession of companies. Legal regime.
- 13.2. Suspensions of the employment relationship.
 - 13.2.1. concept and nature
 - 13.2.2. Causes of suspension

Topic 14. Termination of the employment contract

- 14.1. General considerations
- 14.2. The dismissal
- 14.3. disciplinary dismissal
- 14.4. Dismissal for objective reasons
- 14.5. Economic dismissals of minor and major groups
- 14.6. Dismissal due to force majeure
- 14.7. Extinction of the contract at the will of the worker
- 14.8. Extinction of the contract at the will of both parties
- 14.9. Other supervening causes that affect the existence of the worker or employer

Topic 15. Occupational risk prevention

- 15.1. Introduction: the regulatory framework for occupational risk prevention
- 15.2. The corporate duty of effective protection
- 15.3. Specific business duties
- 15.4. Obligations and participation of workers
- 15.5. Responsibility for non-compliance with occupational risk prevention

Topic 16. The costs of Social Security and the obligations of the employer: the contribution

- 16.1. Introduction: basic concepts and scheme overview of the Social Security System: General Regime and Special Regimes
- 16.2. The General Social Security Regime: field of application
 - 16.2.1. Acts of framing: registration of companies. membership and high
- 16.3. The contribution as an instrument for contributing economic resources to the system: regulated entities and responsible; determination of quotas. collection.
- 16.4. Responsibility in terms of benefits

ASIGNATURA: ESTADÍSTICA AVANZADA
SUBJECT: ADVANCED STATISTIC

CONTENTS

- 01. INTRODUCTION TO STATISTICAL INFERENCE.
- 02. PARAMETRIC ESTIMATION.
- 03. ESTIMATION BY CONFIDENCE INTERVALS IN A POPULATION

04. ESTIMATION BY CONFIDENCE INTERVALS IN TWO POPULATIONS
05. INTRODUCTION TO HYPOTHESIS TESTS
06. PARAMETRIC CONTRAST FOR A POPULATION
07. PARAMETRIC CONTRAST FOR TWO POPULATIONS
08. NON-PARAMETRIC CONTRAST: CHI-SQUARE
09. REGRESSION AND CORRELATION
10. THE SIMPLE AND MULTIPLE LINEAR REGRESSION MODEL

SUBJECT: INTERNATIONAL ACCOUNTING AND AUDITING

CONTENTS

1. International harmonization. Introduction to International Financial Reporting Standards (IFRS) and International Auditing Standards (IAS).
2. The conceptual framework for financial reporting according to the International Accounting Standards Board (IASB).
3. The accounting treatment for different components of annual accounts in the IFRSs.
4. Financial reporting according to IASB.
6. Introduction to auditing according to IAS.
7. The auditing process in the IAS.
8. Completion of the audit; audit reports and communications.

SUBJECT: INTERNATIONAL MANAGERIAL SKILLS

CONTENTS

- UNIT 1: Introduction to the International Managerial Competences
- UNIT 2: International Management Success: Communication as an Essential Skill
- UNIT 3: From Emotional Intelligence to Emotional Competences in Management
- UNIT 4: Managing Stress in an International Career
- UNIT 5: Decision Making: International Managerial Skills
- UNIT 6: A practical Approach to managing multinational teams
- UNIT 7: International Meeting Management
- UNIT 8: The International Manager: Innovation as a Competitive Advantage
- UNIT 9: Networking: Creating and Maintaining Networks in Business Management
- UNIT 10: Corporate Social Responsibility as an International Strategy