



**RELACIONES INTERNACIONALES**  
**INTERNATIONAL RELATIONS**

**FACULTAD DE CIENCIAS ECONÓMICAS Y EMPRESARIALES**

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**DESPACHO B06**

**YEAR 2:**  
**CONTENT OF AVAILABLE COURSES**  
**2021/2022**  
**DEGREE IN FINANCE AND ACCOUNTING**

The following information is subject to changes

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

Updated: 28/04/2022

**ASIGNATURA: CONTABILIDAD FINANCIERA I**  
**SUBJECT: FINANCIAL ACCOUNTING I**

**CONTENTS**

Accounting problems related to the company's capital cycle:

- a) Basic financing: own resources.
- b) Basic financing: long-term foreign resources.
- c) Tangible assets.
- d) Intangible assets.
- e) Financial fixed assets.
- f) PGC registration and valuation rules related to the capital cycle

**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

**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: DERECHO TRIBUTARIO I**  
**SUBJECT: TAX LAW I**

**CONTENTS**

FIRST PART. - Tax Law (general part): Concepts and Institutions of Financial and Tax Law, Taxation General Theory, Quantification Elements of Tax Liability and Taxation Application Procedures.

SECOND PART. - Tax Law (special part): Value Added Tax Analysis.

**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: GESTIÓN FINANCIERA**  
**SUBJECT: FINANCIAL MANAGEMENT**

**CONTENTS**

**UNIT 1. THE ECONOMIC-FINANCIAL STRUCTURE OF THE BUSINESS AND  
EVALUATION OF INVESTMENTS**

- 1.1. Concept and Typology of Investments
- 1.2. Investment and Finance: Necessary Equilibrium
- 1.3. The Importance of Working Capital
- 1.4. Economic Meaning of the Principal Methods for Investment Evaluation
- 1.5. Study of Investment Projects with Different Lengths and/or Initial Costs
- 1.6. Comparative Study of the Principal Methods of Evaluation of Investments

**UNIT 2. THE PRACTICAL DETERMINATION OF THE VARIABLES OF AN  
INVESTMENT-FINANCE PROJECT IN A TAXABLE CONTEXT**

- 2.1. Taxes and their Effects in Determining the Variables of an Investment Project
- 2.2. The Initial Outlay and the Working Capital
- 2.3. Net Cash Flows



- 2.4. The Net Book Value and the Residual Value
- 2.5. The Effective Cost of Capital as an Update Rate

### UNIT 3. SPANISH FINANCIAL SYSTEM AND FINANCIAL SOURCES

- 3.1. Spanish Financial System. Objectives
- 3.2. Spanish Financial System structure: institutions, markets and products.
- 3.3. The institutions: Bank of Spain and National Securities Market Commission (CNMV)
- 3.4. Credit institutions and credit financial establishments
- 3.5. Financial markets: the stock market
- 3.6. Financial sources classification
- 3.7. Sustainable finance and Collaborative Economy

### UNIT 4. FINANCIAL BANK SOURCES AND THEIR COSTS

- 4.1. Introduction to Financial Intermediaries
- 4.2. Loans and Credits
- 4.3. Typology of Amortization Financial Transactions
- 4.4. Effective Cost of Loans
- 4.5. Effective Cost of Financial Leasing
- 4.6. The Concept of Effective Weighted Average Cost of Capital: The Average Cost according to Modigliani and Miller.

### UNIT 5. THE COST OF NON-BANK EXTERNAL FINANCIAL SOURCES

- 5.1. The Effective Cost of Grants
- 5.2. The Effective Cost of Creditors
- 5.3. The Effective Cost of Loans
- 5.4. The Effective Cost of Shares

### UNIT 6. THE COST OF INTERNAL FINANCIAL SOURCES

- 6.1. Concept of Self-Financing
- 6.2. Self-Financing by Maintenance
- 6.3. Self-Financing by Enrichment
- 6.4. The Effective Cost of Self-Financing

### UNIT 7: ECONOMIC-FINANCIAL FEASIBILITY OF AN INVESTMENT-FINANCE PROJECT AND REPORTING

- 7.1. Rate of Reinvestment and Global Methods
- 7.2. Implicit Hypothesis of Intermediate Funds Reinvestment
- 7.3. Economic and Financial Feasibility of an Investment-Finance Project
- 7.4. Financial Reporting

Annex: Example of an Investment-Finance Project Report.

**ASIGNATURA: VALORACIÓN DE LAS OPERACIONES FINANCIERAS**  
**SUBJECT: FINANCIAL TRANSACTION'S ASSESSMENT**

## CONTENTS

1. Bases
  - 1.1. Financial Transaction
  - 1.2. Capitalization and Discount Financial Laws
  - 1.3. Financial Equivalence
2. Capital Flows Valuation
  - 2.1. Fixed Annuities
  - 2.2. Variable Annuities
3. Financial Transactions in The Business Environment: Basic Concepts.
  - 3.1 Introduction
  - 3.2. Classification
  - 3.3. Entity-Client Trading
  - 3.4. Regulation. The Bank of Spain's Circulars
  - 3.5. Basic Rights of Clients
4. Trade Discount
  - 4.1. Basic Concepts
  - 4.2. Trade Discount Line. Cash Remittance Discount.
  - 4.3. The Components of The Discount Cost
  - 4.4. The APR (Annual Percentage Rate) of Discount Transactions
  - 4.5. Credit Advance
5. Factoring Transactions
  - 5.1. Advantages and Disadvantages of Factoring
  - 5.2. Factoring Cost
  - 5.3. Factoring Transactions
  - 5.4. APR (Annual Percentage Rate) According to The Bank of Spain
6. Confirming Transactions
  - 6.1. Confirming Transactions
  - 6.2. Advantages of Confirming
  - 6.3. Commission Charges, Terms and Fees Payable by the Customer in Confirming Transactions.
7. Current Accounts
  - 7.1. Concept
  - 7.2. Typology
  - 7.3. Debits and Credits. Value Date
  - 7.4. Interest Settlement Methods
  - 7.5. The Cost Elements or Performance of Current Bank Accounts
  - 7.6. The APR (Annual Percentage Rate) of current accounts
  - 7.7. Time Deposits
8. Lending Operations
  - 8.1. Concept
  - 8.2. Loans and Credits Classification
  - 8.3. Depreciation methods: French Method, Linear Method, Variable Annuities in Arithmetic Progression Method, Variable Annuities in Geometric Progression Method, German Method, American Method.
  - 8.4. Special Allowances (*loans with grace period, variable annuity and variable interest rates, mortgage loans*)
  - 8.5. Cost Elements. Commercial Characteristics
  - 8.6. The APR (Annual Percentage Rate) in Lending Operations
  - 8.7. Types of Loans



**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.

02

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.

03

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.

04

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.

05

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.

06

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.

07

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.

08

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.

09

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.

10

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**

01

UNIT 1: MARKETING MANAGEMENT.

1. The evolution of marketing.
2. The functions of marketing management.
3. Strategic planning in the company.
4. Marketing management.

02

UNIT 2: THE ANALYSIS OF THE OPPORTUNITIES AND RESULTS OF MARKETING.

1. Analysis of the competition.
2. The market and demand.
3. Calculation of the real demand.
4. Calculation of future demand: sales forecast.
5. Analysis of the effects of marketing actions.

03

UNIT 3: COMMERCIAL INVESTIGATION.

1. Marketing research.
2. The definition of the problem and the objectives of the research: market studies typology.
3. Development of the research plan and information gathering methods.
4. Last phases of the marketing research process.

04

UNIT 4: CUSTOMERS RELATIONS AND THE CREATION OF STRONG BRANDS.

1. The importance of customer satisfaction.
2. Analysis of customer profitability.
3. Brand equity.
4. The organizational client.

05

UNIT 5: THE MARKETING STRATEGY.

1. The market segmentation strategy.
2. The design of the positioning strategy.
3. The competitive strategy.

06

UNIT 6: STRATEGIC DECISIONS CONCERNING THE PRODUCT: THE DEFINITION OF MARKET OFFERS AND LONG-TERM PROFITABLE GROWTH.

1. The analysis of the product portfolio.
2. Strategic decisions in regards to the product portfolio.
3. The process of developing new products.
4. The process of diffusion of innovations.
5. The specific case of services.

07

UNIT 7: STRATEGIC PRICE DECISIONS.

1. The pricing process.

2. Pricing strategies.
3. Changes in pricing.

08

UNIT 8: STRATEGIC DISTRIBUTION DECISIONS: THE DELIVERY OF VALUE.

1. Strategic distribution decisions.
2. The vertical structure of a distribution channel.
3. Market coverage strategies.
4. The selection of channel members and communication strategies against intermediaries.

09

UNIT 9: STRATEGIC COMMUNICATION DECISIONS: THE COMMUNICATION OF VALUE.

1. Strategic communication decisions and integrated communication.
2. Personal and mass communication strategies.
3. Personal communication.
4. Advertising communication.

**ASIGNATURA: FINANCIACIÓN DEL COMERCIO EXTERIOR**  
**SUBJECT: FOREIGN TRADE FINANCING**

**CONTENTS**

1. The internationalization of economic activities.
2. The decision to export.
3. Customs and international trade.
4. International transport and insurance.
5. International collection/payment method.
6. International financing.
7. Export Promotion Policy

**ASIGNATURA: CONTABILIDAD FINANCIERA II**  
**SUBJECT: FINANCIAL ACCOUNTING II**

**CONTENTS**

UNIT 1. ADVANCED PROBLEMS OF FINANCIAL LIABILITIES

1. Introduction to financial instruments.
2. Financial Liabilities.
  - 2.1. Definition and classification of financial liability portfolios.
  - 2.2. Valuation standards for financial liabilities: advanced issues.

UNIT 2. ADVANCED PROBLEMS OF FINANCIAL ASSETS

1. Introduction to financial instruments.
2. Financial Assets.
3. Portfolios of Financial Assets.
4. Valuation of Financial Assets.

UNIT 3. ACCOUNTING TREATMENT OF FOREIGN CURRENCY

1. Introduction to valuation rule No. 11.
2. Valuation and accounting of monetary items.
3. Valuation and accounting of non-monetary items.

SUBJECT 4. THE TAX ON BENEFITS.

1. Introduction: the relationship between accounting and taxation today.
2. The different approaches in the debt method.
3. The accounting of corporate income tax in the 2007 PGC: general aspects.
  - 3.1. Scope of application of the PGC regulations.
  - 3.2. Typology of differences established in the PGC.
  - 3.3. The expense (income) for tax: concept of current tax and deferred tax.
  - 3.4. Assets and liabilities derived from accounting for the tax.
  - 3.5. The reconciliation statement between the total recognized income and expenses and the tax base.
4. Example of practical application.

UNIT 5. ADVANCED PROBLEMS OF PROVISIONS AND CONTINGENCIES.

Valuation and accounting treatment of long-term provisions.

1. Provision for long-term remuneration to personnel.
2. Provision for dismantling, removal or rehabilitation of fixed assets.
3. Provision for transactions with payments based on equity instruments.
4. Valuation and accounting treatment of short-term provisions: special reference to Provisions for commercial operations.

UNIT 6. ADVANCED ISSUES OF TANGIBLE AND INTANGIBLE FIXED ASSETS

1. Valuation of fixed assets.
  - 1.1. Acquisition of fixed assets with instalment payment.
  - 1.2. Provision for dismantling, removal and rehabilitation.
2. Specific Rules on Property, Plant and Equipment.
  - 2.1. Solar without building.
  - 2.2. Costs of renewal, extension and improvement.
23. Big repairs.
- 2.4. Investments in leased assets.
3. Accounting treatment of Franchises.