

# Teaching guide

## IDENTIFICATION DETAILS

Degree:	Law		
Field of Knowledge:	Social and Legal Sciences		
Faculty/School:	Law, Business and Government		
Course:	BUSINESS ORGANISATION AND MANAGEMENT		
Type:	Optional	ECTS credits:	3
Year:	4	Code:	7271
Teaching period:	Eighth semester		
Subject:	Company		
Module:	Personal and Professional Development		
Teaching type:	Classroom-based		
Language:	Spanish		
Total number of student study hours:	75		

## SUBJECT DESCRIPTION

Definition of the concept of socio-economic-political system, business and businessman and their temporal evolution.

Definition of the company's environment and its consideration from both an external and an internal perspective.

Definition and description of the functional areas of the company. Holistic view of the company

Definition, description and operation of the company's constituent systems.

Definition, description and operation of the main functional areas of the company: operations, marketing and sales.

The subject of Business Organization and Administration I is included in the 'General and Strategic Business Management' module of the degree in ADE. This module encompasses three subjects: Communication, People Management and Business Organization. The subjects in the subject of Business Organization are detailed below:

CAREER: A.D.E.

Module: General and Strategic Management of the Company

Subject matter: Business Organization

Business Organization and Administration I and II

Operations Management

Company Strategy and Structure

Management Control

The purpose of the ADE degree at the Francisco de Vitoria University is to train excellent professionals for companies in a global and changing world, capable of improving the environment with their good work, applying our motto 'Vince in Bono malum' to any area of their future life.

To this end, our students will receive comprehensive training in all areas of business reality. Namely:

- Training in business management techniques.
- Anthropological training that serves as a basis for ethical behavior.
- Cultural training that allows you to see the environment with a wide historical perspective and cultural diversity.
- Training to promote teamwork, understood as a group of people who share a common organization, mission, history, set of goals or objectives and expectations.
- Training to develop positive leadership capacity as a way of encouraging other people to achieve objectives.

Throughout the Degree in Business Administration and Management, students will take a training tour of all the functional and support areas of the company, as well as cutting-edge management techniques and the most effective and efficient organizational models. But it often happens that, as the saying goes, 'the trees don't let you see the forest'. The subjects of Business Organization and Administration are intended -both I and II-, on the one hand, to serve as a common thread that the student can hold on to throughout the Degree to know where and how what they are seeing fits into any other subject within the general plan and, on the other, to give them the essential ideas of what they will later see in each of the other subjects from the beginning of their careers. It is, therefore, like a detailed plan of the Degree in which, in addition, the landscapes through which one must pass towards the final objective are described in order to recognize them and feel comfortable in them when they have to cross them. The course of Business Organization and Administration I focuses on the economic-financial areas of the company, as well as on financial aspects that affect the management of personal finances.

The syllabus of the course Organization and Business Administration I is divided into three parts. But, in addition, approximately 25% of the teaching time will be dedicated to commenting on economic-business news in class with the aim of familiarizing students with it, developing judgments about it and acquiring the habit of reading the economic press.

The first part focuses on the analysis and interpretation of a company's balance sheet and income statement. It's a different approach than accounting. It is not a question of students learning to record in an accounting form the economic events that occur in the company, thus constructing their financial statements, but rather that, in view of these, they know how to analyze the situation in which the company finds itself and how to make a diagnosis of it. To this end, each of the items in the financial statements are analyzed, showing them what they represent and their balanced relationship with the rest. Students are made to understand the most important and significant ratios

and to read them together to get a full picture of the company's situation. They are prepared in this way to understand the essentials of the accounting subjects they will encounter throughout their careers (Financial Accounting I and II, Cost Accounting, Analysis of Financial Statements I and II, Auditing I and II and Tax Accounting)

The second part focuses on students understanding that a euro today is not equivalent to a euro a few years from now and that they know how to establish the equivalence of different amounts of money at different times in time. This allows them to address the problem of different financial transactions such as loans, capitalizations, stock valuation and financial evaluation of real investments. This part is also very useful for managing personal finances. In this way, they are prepared to understand the essentials of the finance subjects they will encounter throughout their careers (The Value of Money Over Time, Financial Management I and II, Stock Exchange and Capital Markets, Management of Banks and Financial Institutions, and Business Mergers and Acquisitions). (I say the same as before)

In the third part, the student will understand the concepts of fixed and variable costs in order to be able to apply them to decision-making in the company. You will be shown how the company's benefits depend on its cost structure, that is, the ratio between fixed and variable costs, making them reflect on situations in which having a structure more or less biased towards fixed or variable costs may have advantages or disadvantages. In this way, they are prepared to understand in greater depth the essentials of the Cost Accounting subject that they will find later in the degree.

The introduction and introduction to the rest of the areas of the company is developed in the course of Organization and Business Administration II, which is taken in the first semester of the second year.

## GOAL

It is intended that, by the end of the course of Business Organization and Administration I, students have achieved sufficient capacity, knowledge and competencies to start managing the company's financial and personal finances to allow them to make correct decisions taking into account both the economic and ethical aspects involved in them.

## PRIOR KNOWLEDGE

Since it is a subject from the first semester of the first year, no special knowledge is required other than that obtained in high school.

## COURSE SYLLABUS

In a systematic way, approximately half an hour of each class will be dedicated to commenting on current

economic and business news, so that students can learn and understand that reality and develop their judgments about it, while acquiring the habit of reading the economic press.

First Part: Analysis of the assets of the financial statements.

Balance:

Asset:

Available, Required, Achievable.

Tangible, Intangible and Financial Fixed Assets. Concept and types of amortization.

Passive:

Providers. Short-term bank loans and loans.

Long-term bank loans. Other forms of long-term funding. Bonds and obligations.

Social Capital. Emission premiums. Legal, Statutory and Voluntary Reservations.

Dividends.

Different financial markets: Money or Money Market. Fixed-income capital market. The bag. Primary and secondary markets.

Income statement.

Sales. Principle of accrual. Receipts and revenues. Payments and expenses.

Cost of goods sold.

Difference between product cost and expenditure for the period.

Difference between cost of goods sold and production.

Gross margin.

General administration and sales expenses.

Amortization expenses. The amortization of fixed assets on the balance sheet and in the income statement.

Peculiarity of amortization expenses

Operational Benefit

Financial expenses.

Operating profit.

Atypical benefits derived from the sale of fixed assets.

Pre-tax benefit.

Corporate tax.

After-tax benefit.

Cash-flow concept or funds generated by operations.

Second Part: The Value of Money Over Time.

Comparison of today's money with tomorrow's money. Profitability, Inflation and Risk

Loan Problems.

Capitalization Problems.

Stock valuation.

Variable investments and cash flows. Net Present Value (NPV) and Internal Rate of Return (IRR) of an investment.

Part Three: Costs and operating decisions.

Fixed and variable costs.

Unit and total contribution margin.

Deadlock or break-even point. Importance of leverage in trading.

Operating decisions with idle capacity.

Operating decisions at full capacity. Contribution margin per unit of capacity. Discussion of decisions based on marginal costs.

In a systematic way, approximately half an hour of each class will be dedicated to commenting on current economic and business news, so that students can learn and understand that reality and develop their judgments about it, while acquiring the habit of reading the economic press.

## EDUCATION ACTIVITIES

In-person classes:

The content of the subject will be announced to the student, in accordance with the course program. The teacher will present the topics through master lessons and the student will prepare notes on what has been said in relation to the content of the subject as a personal work activity. Students must have a high participation in the classroom as an element of learning.

The teaching methodologies to be applied will be those provided for in the university's new training strategy known as 'Training to Transform'. Namely: Flipped Learning, Case Method, Problem Based Learning, Seminars, Gamification, Debates, Rol-Play.)

All of them have been specified and the teacher will apply those he deems most appropriate depending on the group, its needs as well as his own decision.

Flipped Learning

This is a new innovative methodology that is supported by new technologies. It is known as the inverted class, meaning that the teacher in class does not explain the topics, but rather that space is used to resolve doubts and

generate debates as well as to work in groups. It's about the student learning to 'learn'.

The teacher will upload explanatory videos of the syllabus to the provided virtual space as well as other supports he deems appropriate so that the student can see them as many times as necessary in order to conveniently prepare the classroom session with the teacher.

#### Case method:

The teacher may design a specific case that includes the aspects necessary for the student, through their study and individual work, to acquire the knowledge and skills required in the subject. This methodology may be individual or group at the teacher's proposal.

**Problem-Based Learning:** Present the problem through real applications, identify learning needs, search for the necessary information and, finally, return to the problem looking for the solution.

**Gamification:** Depending on the teacher's requirements, ICT-supported business simulators could be used.

**Resolution of exercises:** The teacher proposes to carry out practical exercises at an individual or group level. This model offers the possibility of influencing the most important aspects of each topic, mastering the exposure time and presenting a certain way of working and studying the subject.

**Group work:** Teamwork may be proposed on certain business approaches, defending the work in front of the teacher.

**Seminars in face-to-face classes.** These classes will be carried out working in small groups, the class will be divided into groups of four or five people, each group being given several problems that must be solved with the notes in hand during the course of the session and delivered at the end of the session.

**Individual study:** Students may be provided with a series of real examples, in order to give them an interpretation. Students will search for documents, comments, news or information on the Internet to reinforce their opinion on the importance of business strategy as well as the different forms of business organization in the company. This training technique allows them to develop the additional learning modality. Based on the information they collect and other information provided by the teacher, forums and virtual chats can be held in which the student will show their interests and concerns, and their participation is mandatory. A list of problems/practices can also be placed on the virtual campus with the objective of allowing the student to attempt to solve them.

In content acquisition evaluation tests (exams), autonomous learning capacity can be evaluated.

#### INFORMATION ABOUT TUTORING:

Indicate that tutoring schedules will be specified on the first day of class or that the student must send an email to the teacher. Depending on the convenience, tutoring may be individual or group.

## DISTRIBUTION OF WORK TIME

TEACHER-LED TRAINING ACTIVITIES	INDIVIDUAL WORK
30 Horas	45 Horas

## SKILLS

### Basic Skills

Students must have demonstrated knowledge and understanding in an area of study that is founded on general secondary education. Moreover, the area of study is typically at a level that includes certain aspects implying knowledge at the forefront of its field of study, albeit supported by advanced textbooks

Students must be able to apply their knowledge to their work or vocation in a professional manner and possess skills that can typically be demonstrated by coming up with and sustaining arguments and solving problems within their field of study.

Students must have the ability to gather and interpret relevant data (usually within their field of study) in order to make judgments that include reflections on pertinent social, scientific or ethical issues

Students must be able to convey information, ideas, problems and solutions to both an expert and non-expert audience

Students must have developed the learning skills needed to undertake further study with a high degree of independence

To apply theoretical knowledge in the solving of problems.

To acquire an ability for analysis, synthesis, assessment and critical reasoning.

### General Skills

To apply theoretical knowledge in the solving of problems.

To acquire an ability for analysis, synthesis, assessment and critical reasoning.

## Specific skills

Recognize the main instruments and objectives of macroeconomic policy and determine the basic tools for the analysis of the economy.

Develop criteria for problem solving and decision-making

## LEARNING RESULTS

Rigorously plan the work to be done

Determine if the structure of what has been learned corresponds to what was expected

## LEARNING APPRAISAL SYSTEM

Two evaluation criteria are established:

Evaluation Systems: Continuous and Alternative.

It will apply to both Ordinary and Extraordinary Calls.

Continuous Assessment:

Students who attend class normally:

- Individual/group exercises and activities in the virtual classroom: 20%
- Class attendance and participation: 10% (For the concept of 'Class Attendance and Participation' to count and to average with the rest of the concepts, this must not be less than 80%)

Alternative Assessment:

In any case, this evaluation system will be applicable, for the assumption that teaching is exclusively taught remotely. The exam will be carried out in person, as long as the health situation allows it.

Students with academic exemption; Repeat students and exchange students, both in Ordinary and Extraordinary Calls:

- Same system, but in this case the 10% corresponding to Attendance and Participation will be added to the final exam.
- In the case of students on an exchange stay, it will be their responsibility to find out about the evaluation procedure.

First and second year students who do not attend class and cannot take advantage of continuous evaluation.

- The grade will be calculated with Individual Exercises, exercise resolution, practices and Final Exam.

Students in subsequent calls.

- If they normally attend class, they can take advantage of the Continuous Assessment System. Otherwise, the grade will be calculated based on the work and resolution of exercises and the Final Exam.

Therefore, the evaluation system provided for the subject is intended to be as clear and representative of what the teacher is going to apply during the course. The acquisition of knowledge will be evaluated at the end of the semester demonstrated in the completion of a written exam that the teacher will propose.

In addition, the teacher will value the work carried out by the student, the dedication, attitude, attendance, participation in class, solving exercises both in the classroom and at home, as well as, where appropriate, participation in the proposed business simulator.

For the sake of specificity, it is summarized as follows:

1.- Exam at the end of the semester:

In all cases, the exam taken by the student will account for 70% of the final grade.

2.- Exercise resolution and practical part:

The completion of the exercises and practical cases proposed by the teacher as well as the student's participation will represent 20% of the final grade.

3.- Attendance and participation in classes:

10% on the final grade. The student must attend the proposed expository and practical classes at least 80% of them.

Every student will be able to know, in the review of grades, the score obtained in each of the components of the grade.

All students of the degree will be subject to the university's coexistence regulations, with special attention to violations due to plagiarism and/or copying in the exam that will be considered serious according to A. 7 of these regulations.

## ETHICAL AND RESPONSIBLE USE OF ARTIFICIAL INTELLIGENCE

1.- The use of any Artificial Intelligence (AI) system or service shall be determined by the lecturer, and may only be used in the manner and under the conditions indicated by them. In all cases, its use must comply with the following principles:

- a) The use of AI systems or services must be accompanied by critical reflection on the part of the student regarding their impact and/or limitations in the development of the assigned task or project.
- b) The selection of AI systems or services must be justified, explaining their advantages over other tools or methods of obtaining information. The chosen model and the version of AI used must be described in as much detail as possible.
- c) The student must appropriately cite the use of AI systems or services, specifying the parts of the work where they were used and describing the creative process followed. The use of citation formats and usage examples may be consulted on the Library website([https://www.ufv.es/gestion-de-la-informacion\\_biblioteca/](https://www.ufv.es/gestion-de-la-informacion_biblioteca/)).
- d) The results obtained through AI systems or services must always be verified. As the author, the student is responsible for their work and for the legitimacy of the sources used.

2.- In all cases, the use of AI systems or services must always respect the principles of responsible and ethical use upheld by the university, as outlined in the [Guide for the Responsible Use of Artificial Intelligence in Studies at UFV](#). Additionally, the lecturer may request other types of individual commitments from the student when deemed necessary.

3.- Without prejudice to the above, in cases of doubt regarding the ethical and responsible use of any AI system or service, the lecturer may require an oral presentation of any assignment or partial submission. This oral evaluation shall take precedence over any other form of assessment outlined in the Teaching Guide. In this oral defense, the student must demonstrate knowledge of the subject, justify their decisions, and explain the development of their work.

## BIBLIOGRAPHY AND OTHER RESOURCES

### Basic

publisher Teodoro Luque Martínez. The company in a globalized economy: challenges and changes/[s.l.]  
:EDINFORD: European Association of Management and Business Economics, D.L.1996-