

## Course guide

### 240EI025 - 240EI025 - Business Administration

Last modified: 14/06/2023

**Unit in charge:** Barcelona East School of Engineering  
**Teaching unit:** 732 - OE - Department of Management.

**Degree:** **Academic year:** 2023 **ECTS Credits:** 4.5  
**Languages:** Spanish

#### LECTURER

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**Coordinating lecturer:** JESUS JORCANO MOLINS

**Others:** Ivan Argiles Paris  
Montse Gimeno Griñó  
Carme Martínez Costa  
Antoni Matas Tarruella  
Carles Martínez-Marí Agell  
David Pàmies Millan  
Alejandro Sevy Elrias

#### DEGREE COMPETENCES TO WHICH THE SUBJECT CONTRIBUTES

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**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:**

01 EIN N3. ENTREPRENEURSHIP AND INNOVATION - Level 3. Using knowledge and strategic skills to set up and manage projects. Applying systemic solutions to complex problems. Devising and managing innovation in organizations.

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

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Subject in process of extinction. There is no teaching, the students that enroll it do so only with the right to an exam.

#### LEARNING OBJECTIVES OF THE SUBJECT

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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

Type	Hours	Percentage
Self study	72,0	64.00
Hours large group	40,5	36.00

**Total learning time:** 112.5 h

## CONTENTS

### 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.

**Specific objectives:**

1, 2

**Related activities:**

10, 11, 12

**Full-or-part-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.

**Specific objectives:**

1, 4

**Related activities:**

1, 2, 10, 11, 12

**Full-or-part-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.

**Specific objectives:**

1, 4, 5

**Related activities:**

3, 4, 10, 11, 12

**Full-or-part-time:** 10h

Theory classes: 3h

Practical classes: 3h

Self study : 4h

### 4. FINANCIAL PLANNING AND BUDGETING

**Description:**

Provisional accounts. Budgeting. Budget of liquid assets

**Specific objectives:**

1, 4

**Related activities:**

5, 10, 11, 12

**Full-or-part-time:** 5h

Theory classes: 1h 30m

Practical classes: 1h 30m

Self study : 2h

### 5. COST FOR DECISION MAKING

**Description:**

Concept of cost. Types of costs. Analysis of costs: margin, breakeven and operative leverage. Valuation of inventories. Relevant costs for making decisions. Operating decisions in low and high capacity.

**Specific objectives:**

1, 4

**Related activities:**

6, 10, 11, 12

**Full-or-part-time:** 11h

Theory classes: 4h 30m

Practical classes: 1h 30m

Self study : 5h



## 6. FINANCIAL DECISIONS

### 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.

### Specific objectives:

1, 3, 4

### Related activities:

7, 8, 10, 11, 12

### Full-or-part-time: 7h

Theory classes: 3h

Practical classes: 0h 30m

Self study : 3h 30m

## 7. INVESTMENT DECISIONS

### Description:

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

### Specific objectives:

1, 3, 4

### Related activities:

7, 8, 10, 11, 12

### Full-or-part-time: 9h 30m

Theory classes: 3h

Practical classes: 2h 30m

Self study : 4h

## 8. STRATEGIC MANAGEMENT

### Description:

Strategy concept. Strategy components. Strategic management process. Objectives: concept and types. Planning of the company and types of plans. Planning and control systems. Balanced scorecard.

### Specific objectives:

1, 2, 3

### Related activities:

9, 10, 11, 12

### Full-or-part-time: 6h 30m

Theory classes: 1h 30m

Practical classes: 1h 30m

Self study : 3h 30m



## 9. COMERCIAL DECISIONS

**Description:**

Marketing concept. Research and market segmentation. Positioning. Decisions of product, price, distribution and communication. Marketing plan.

**Specific objectives:**

1, 3

**Related activities:**

10, 11, 12

**Full-or-part-time:** 3h

Theory classes: 1h 30m

Self study : 1h 30m

## GRADING SYSTEM

Subject in process of extinction. There is only one final test that corresponds to 100% of the final grade of the subject.

## EXAMINATION RULES.

They will be communicated at the beginning of each year

## BIBLIOGRAPHY

**Basic:**

- Fuentes, M. M.; Cordón, E. Fundamentos de dirección y administración de empresas. 3ª ed. Madrid: Pirámide, 2014. ISBN 9788436832044.
- Iborra, M.; Dasí, A.; Dolz, C.; Ferrer, C. Fundamentos de dirección de empresas : conceptos y habilidades directivas. Madrid: Thomson, 2007. ISBN 8497323718.
- Moyano, J.; Bruque, S.; Maqueira, J.M.; Fidalgo, F.A.M Martínez, P. J. Administración de empresas : un enfoque teórico-práctico. Madrid: Pearson, 2011. ISBN 9788483227527.
- Fernández, E.; Junquera, B.; del Brío, J. A. Iniciación a los negocios para ingenieros : aspectos funcionales. Madrid: Paraninfo, 2008. ISBN 9788497326810.
- Fernández, E.; Junquera, B.; del Brío, J. A. Iniciación a los negocios : aspectos directivos. Madrid: Paraninfo, 2008. ISBN 9788497326643.

**Complementary:**

- Análisis estratégico de la empresa. Análisis estratégico de la empresa. Madrid: Paraninfo, 2008. ISBN 9788497323024.
- Garrido, P.; Íñiguez, R. Análisis de estados contables : elaboración e interpretación de la información financiera. 3a ed. Madrid: Pirámide, 2015. ISBN 9788436833867.
- Martínez Costa, Carme. Administració d'empreses : problemes resolts [on line]. 2a ed. Barcelona: Edicions UPC, 2007 [Consultation: 08/05/2020]. Available on: <http://hdl.handle.net/2117/77025>. ISBN 9788483019399.
- Suárez Suárez, Andrés S. Decisiones óptimas de inversión y financiación en la empresa. 22ª ed. Madrid: Pirámide, 2014. ISBN 9788436829839.