



IDENTIFYING DATA

Foreign commercial management

| | | | | |
|---------------------|---|-----------|------|------------|
| Subject | Foreign commercial management | | | |
| Code | V06G270V01504 | | | |
| Study programme | Grado en Comercio | | | |
| Descriptors | ECTS Credits | Choose | Year | Quadmester |
| | 6 | Mandatory | 3rd | 1st |
| Teaching language | Spanish | | | |
| Department | | | | |
| Coordinator | Monteagudo Cabaleiro, Antonio | | | |
| Lecturers | Monteagudo Cabaleiro, Antonio | | | |
| E-mail | antonio.monteagudo@gmail.com | | | |
| Web | | | | |
| General description | <p>(*)As últimas décadas foron testemuña dun enorme desenvolvemento das tecnoloxías da comunicación e da libre circulación de mercadorías e capitais, así, as economías experimentaron unha forte internacionalización. Este feito supuxo para a empresa tanto unha oportunidade como un reto. O mercado pasa a ser mundial, e faise preciso coñecer as oportunidades e os riscos existentes (e a forma de realizar a cobertura dos mesmos). O obxectivo desta materia é profundar no manexo dos medios de pago internacionais, os medios de contratación, medidas de política comercial, obstáculos ao comercio, medidas de fomento da exportación, xestión aduaneira, transporte internacional ou os INCOTERMS.</p> | | | |

Training and Learning Results

| | |
|------|---|
| Code | |
| B1 | CG1. To acquire knowledge of management, instrumental techniques and the most advanced, innovative elements in the study of commercial activity with the purpose of using them in commerce. |
| B2 | CG2. To apply the knowledge acquired in professional practice in the future, developing the conceptual and operative abilities of future business managers in the context of a dynamic global economy undergoing a continuous process of change and innovation. |
| B3 | CG3. To compile, process and interpret social, economic and legal data that will allow one to give an informed opinion on relevant issues in the commercial field. |
| B4 | CG4. To be able to communicate effectively, clearly, concisely and accurately both within the organization and with external agents in national and international contexts. |
| B5 | CG5. To acquire skills for leadership, independent learning, teamwork, motivation and flexibility, as well as for responsible and ethical behavior in order to deal appropriately with all the agents working in the organization and in the professional sphere. |
| B6 | CG6. To be familiar with different economic, legal, social and cultural situations and to acquire a global, multicultural perspective with the aim of guiding the strategies and operations targeting both national and international markets. |
| C1 | CE1. To be familiar with the fundamental concepts and the development of the economy and business activity from a triple perspective: economic development, structural change and internationalization. |
| C6 | CE6. To be able to find, select and analyze information, documentation and other instruments of economic, juridical and social character concerning domestic and international commerce, with the aim of guiding the design and implementation of the strategy and the operative management of commerce. |
| C13 | CE13. To know the tax regulations, in particular, those pertaining to transactions, with the aim of acquiring the ability to fill in the relevant tax return forms, as well as the legal framework of taxation liability and the procedures of tax enforcement, in particular, liquidation, collection and inspection. |
| C14 | CE14. To understand and be able to analyze the socioeconomic role of entrepreneurs and professional managers, and to be able to draw up a business plan. |
| C16 | CE16. To be familiar with the juridical treatment of commercial contracts, learning to interpret them and to know the basic principles of their writing and enforcement through different types of compliance and payment, particularly through trade bills, and acquiring skills for their extension and understanding of the consequences of their use. |

- C23 CE23. To be familiar with and be able to use available information resources for internationalization, draw up plans of internationalization and carry out the usual operations and formalities of external trade: transportation, customs and health safety procedures, payment methods, etc.
- C24 CE24. To use the computer tools and the statistics, accounting, financial and marketing concepts and techniques for the production and interpretation of reports and for comprehensive planning and management: functions of the supply chain and delivery to the customer, commercial risk management, financial and accounting management, among others, through use of tools like web technologies, database management, electronic transmission of data, electronic commerce, CRM and integrated systems.
- C26 CE26. To be able to use the personal skills, attitudes and knowledge acquired in the academic context through simulation of real situations of professional practice and through contact with the business world by means of the experience acquired with internships.
- D1 CT1. Oral and written communication skills both in the official languages of the respective Autonomous Communities and in the chosen foreign language (English, French or German).
- D2 CT2. Internet communication skills and use of multimedia tools.
- D3 CT3. Ability to learn and work independently, and work planning and organization skills.
- D4 CT4. Analysis, synthesis and critical-thinking skills.
- D5 CT5. Ability to apply the theoretical and practical knowledge acquired in the academic context, in particular to apply multidisciplinary knowledge and thinking.
- D6 CT6. Ability to make decisions and solve problems.
- D7 CT7. Ability to listen actively and skills for non-verbal communication, persuasion, negotiation and presentation.
- D8 CT8. Leadership and teamwork skills.
- D9 CT9. Tolerance. Ability to appreciate different points of view.
- D10 CT10. Understanding of social, organizational and technical systems.
- D11 CT11. Ability to adapt to new situations.
- D12 CT12. Creativity.
- D13 CT13. Ability to take on responsibilities and get fully involved at work.
- D14 CT14. Firmness, determination, perseverance and ability to work under pressure.
- D15 CT15. Commitment to professional ethics.
- D16 CT16. Entrepreneurship.
- D17 CT17. Attention to detail, precision, striving for continuous improvement.
- D18 CT18. Ability to reflect on one's own performance.

Expected results from this subject

| Expected results from this subject | Training and Learning Results | |
|------------------------------------|-------------------------------|-----|
| (*) | B1 | C1 |
| | B2 | C6 |
| | B3 | C13 |
| | B4 | C14 |
| | B6 | C16 |
| | | C23 |
| | | C24 |
| | | C26 |
| (*) | B1 | C1 |
| | B2 | C6 |
| | B3 | C13 |
| | B4 | C14 |
| | B5 | C16 |
| | B6 | C23 |
| | | C24 |
| | | C26 |

(*)

D1
D2
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D18

Contents

| Topic | |
|--|---|
| PART I. INTRODUCTION | |
| 1. Basic concepts. | 1.1 Foreign, domestic and international trade. International economic organizations. 1.2 International business operations. 1.3 Simple theory of Balance of Payments. The balance of payments of Spain. |
| 2. The international sale. | 2.1 The contract of international sale of goods. 2.2 The conditions and means of payment. 2.3 Commercial terms of international sale (INCOTERMS). |
| PART II. TAXATION AND RELATED ASPECTS | |
| 3. External protection. | 3.1 Protection instruments: concept and classification. Description of the most common instruments. 3.2 Import and export trade regimes. |
| 4. Customs duty and VAT. | 4.1 Concept and classification of customs duties. 4.2 The Combined Nomenclature and TARIC. 4.3 Procedures to determine the customs value. Customs clearance. 4.4 VAT in foreign relations. |
| PART III. EXPORT PROMOTION | |
| 5. Export promotion policy. | 5.1 Organizations and programs to support exports in Spain. 5.2 Tariff instruments (inward processing traffic). 5.3 Official export credit. 5.4 International taxation. |

Planning

| | Class hours | Hours outside the classroom | Total hours |
|---------------------------------|-------------|-----------------------------|-------------|
| Lecturing | 23 | 19 | 42 |
| Seminars | 22 | 40 | 62 |
| Problem and/or exercise solving | 1 | 15 | 16 |
| Objective questions exam | 1 | 7 | 8 |
| Essay questions exam | 2 | 20 | 22 |

*The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.

Methodologies

| | Description |
|-----------|--|
| Lecturing | Exposure of theoretical concepts in classes encouraging student participation. |
| Seminars | Activity focused on work on a specific topic, which allows to deepen or complement the contents of the subject. They can be used as a complement to theoretical classes. |

Personalized assistance

| Tests | Description |
|---------------------------------|--|
| Essay questions exam | During tutorial hours. Tutorials may be carried out online (email, videoconference, MOOVI forum,...) under the modality of prior consultation. |
| Problem and/or exercise solving | During tutorial hours. Tutorials may be carried out online (email, videoconference, MOOVI forum,...) under the modality of prior consultation. |

Assessment

| | Description | Qualification | Training and Learning Results | |
|--------------------------|-------------------------------------|---------------|--------------------------------|--|
| Lecturing | Participation in classes | 5 | C1 C13 C14 C16 C23 | D4 D6 D7 D11 |
| Seminars | Participation in seminars | 20 | B5 C13 C23 | D2 D3 D5 D6 D8 D9 D11 D13 D15 D16 D17 D18 |
| Objective questions exam | Objective questions exams | 35 | C13 C23 | D3 D4 |
| Essay questions exam | Theoretical and practical questions | 40 | C13 C23 | D3 D4 |

Other comments on the Evaluation

Continuous Evaluation:

This subject follows the system of continuous evaluation. However, students can explicitly renounce continuous evaluation by requesting it via email to the course faculty before November 1st.

Students in continuous evaluation are required to fulfill certain requirements:

- Attend practical classes (minimum 80%) and complete the practical activities assigned (usually 1 per practical class). The justifications for non-attendance will be analyzed for each particular situation.
- Complete all scheduled activities for the practical classes. Therefore, if a student is unable to attend a class (with justified reasons), they must submit the task(s) or activity(ies) within 3 days after the maximum submission date. Non-attendance will not be taken into account solely for calculating the minimum attendance percentage (80%).
- Pass all tests, practicals, and/or exams, meaning each main component of the course (practicals and exams) must be passed separately in order to be eligible for the continuous evaluation average.
- The final grade will be calculated as follows:

(attendance and participation grade in classes) x 0.05 +

(grade for objective question exams) x 0.35 +

(grade for theoretical and practical question exam) x 0.40 +

(completion of exercises and assignments, both in-class and out-of-class) x 0.20.

GLOBAL Evaluation:

Students must pass the officially scheduled exam (with a minimum grade of 5), which will be different from the continuous evaluation exam.

The material that will be covered for both types of evaluation (continuous and global) in the final exam includes content from theoretical classes as well as practical classes, and all that content is available on Moovi.

Second Opportunity:

Students in Continuous Evaluation must take the official June/July exam only if they have not passed any of the proposed tests, practicals, and/or exams.

In the Global evaluation system, students must pass (5 out of 10) the officially scheduled exam. This exam will be different from the one taken by students in the continuous evaluation system.

The material that will be covered for both types of evaluation (continuous and global) in the final exam includes content from

theoretical classes as well as practical classes, and all available content on Moovi.

End-of-Degree Exam:

In this session, the continuous evaluation system does not apply. Therefore, students must pass (5 out of 10) the exam on the officially scheduled date. The exam will cover both theory and practice.

Final Grades:

In all systems, opportunities, and sessions, passing requires achieving 50% of the maximum possible grade.

The exam dates can be consulted on the center's website: <https://fcomercio.uvigo.es>

Inappropriate behavior in the classroom (participation and attitude are evaluated) or improper use of mobile devices may negatively affect students' final grades.

Sources of information

Basic Bibliography

GONZÁLEZ LÓPEZ, M.I., MARTÍNEZ, A.I. et al, **Gestión del comercio exterior de la empresa**, Tercera, ESIC, 2014

SÁNCHEZ MUÑOZ, M.P. y LAGUNA, N., **El comercio exterior de España. Teoría y práctica**, Pirámide, 2012

Cámara de Comercio Internacional, **Incoterms 2020: reglas de ICC para el uso de términos comerciales nacionales e internacionales**, Barcelona : Cámara de Comercio Internacional, 2019

Gil Miffut, JA., **Información y gestión operativa de la compraventa internacional. COMM0110.**, Primera, Antequera : IC Editorial, 2023

Complementary Bibliography

Páginas web recomendadas, www.wto.org,

Páginas web recomendadas, www.europa.es,

Páginas web recomendadas, www.comercio.es,

Páginas web recomendadas, www.icex.es,

Páginas web recomendadas, www.igape.es,

Páginas web recomendadas, www.aeat.es,

Recommendations

Subjects that continue the syllabus

International marketing/V06G270V01603

Taxation of business operations/V06G270V01605

Subjects that it is recommended to have taken before

Economics: Spanish and global economics/V06G270V01201

Economics: Macroeconomics/V06G270V01202

Economics: Microeconomics/V06G270V01101

Market Research/V06G270V01802

Other comments

This teaching guide anticipates the lines of action that must be carried out with the student in the subject and is conceived in a flexible way. Consequently, it may require readjustments throughout the academic year promoted by the dynamics of the classes and the real target group or by the relevance of the situations that could arise. Likewise, the students will be provided with the information and specific guidelines that are necessary at each moment of the training process.