



(*)Facultade de Ciencias Económicas e Empresariais

Presentación

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A Facultade de Ciencias Económicas e Empresariais ten unha ampla traxectoria dentro da nosa universidade. A principios dos 70 xa se impartían ensinanzas de Ciencias Económicas no antigo Colexio Universitario de Vigo, que en 1980 pasaría a integrarse na Universidade de Santiago de Compostela. En 1990 segregábase no Campus de Vigo, o que suporá o nacemento da Universidade de Vigo.

No curso 1991/92 iníciase a docencia das licenciaturas de Ciencias Económicas e de Ciencias Empresariais no edificio actual, rexistrándose dos procesos de reforma dos seus plans de estudos nos anos 1995 e 2002. A raíz da promulgación do RD 1393/2007 sobre ordenación das ensinanzas universitarias ponse en marcha o proceso de adaptación ao Espazo Europeo de Educación Superior, de tal xeito que, para o curso académico 2009/10, comezarán a impartirse as titulacións de Grao en Administración e Dirección de Empresas e en Economía ás que se refiren estas guías.

Perséguese con elo ofertar unhas titulacións máis adaptadas ao contexto actual, cunha adaptación das metodoloxías docentes orientadas cara a aprendizaxe do alumnado e o desenvolvemento das súas capacidades.

Localización

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A Facultade de Ciencias Económicas e Empresariais de Vigo está no Campus de Lagoas/Marcosende, aproximadamente a 15 km. de la ciudad.

En caso de precisar información é posible contactar a través das seguintes vías:

Correo - Facultade de Ciencias Económicas e Empresariais, Campus de Lagoas-Marcosende, s/n, 36310 VIGO

Teléfono - 986812400 (Centralita/Conserxería)

986 812403 (Secretaría de Alumnado)

986 812402 (Secretaría do Decanato)

Fax- 986812401

Correo electrónico - secfcee@uvigo.es (Secretaría de Alumnado)

sdfcee@uvigo.es (Secretaría do Decanato)

Web - <http://fccee.uvigo.es/>

Servizos ofertados

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A Facultade conta cunha importante dotación de infraestructuras destinadas a dar soporte ás actividades de investigación, docencia e extensión universitaria. Resumidamente, hai 15 aulas de docencia, 13 aulas-seminario, 6 aulas de informática e un aula informática de libre acceso. Adicionalmente dispón dun salón de actos cun aforo aproximado dunhas 550 persoas , un salón de graos para 60-80 personas, biblioteca con 400 postos de lectura e cafetería-comedor.

A continuación desglósase a información sobre servicios importantes para o alumnado:

SERVICIOS OFERTADOS AOS ESTUDANTADO

- AULA INFORMÁTICA DE LIBRE ACCESO:

Ordenadores a disposición dos alumnos con aplicaciones de uso corrente, acceso a Internet e posibilidade de impresión de documentos

- REDE INALÁMBRICA:

Acceso WIFI a Internet en toda a Facultade.

- REPROGRAFÍA:

Fotocopias, encuadernacións, transparencias, impresión de documentos, material de estudio, etc...

Horario regular : Mañá de 9 a 14 h. - Tarde de 15:45 a 18:00 h.

- CAFETERÍA E COMEDOR:

Servicio de cafetería completo, almorzos e comidas con menús do día.

Horario SS.Cafetería: De 8:45 a 21 h.

Horario SS.Comedor: De 13 a 15:30 h.

- SERVICIOS ADMINISTRATIVOS:

Servicios de xestión do alumnado (matrículas, traslados, solicitudes de validacións, emisión de títulos, etc...), asuntos económicos e secretaría do Decanato.

Horario atención ó público: De 9 a 14 h.

- BIBLIOTECA:

Servicio de asesoramento e empréstito bibliográfico, salas de estudio e lectura e consulta bases de datos.

Para o servicio de empréstito requírese carnet de biblioteca.

Dotacións: 414 postos de lectura e estudio.

2 postos consulta bases de datos.

29.000 volumes aprox. (libros, informes, etc.)

560 títulos de publicacións periódicas:

330 revistas e 230 estatísticas.

Equipo decanal

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Decana: M^a Dolores Garza Gil

Secretaria: Ana de Prado Vázquez

Vicedecana de Calidade: M^a Xosé Rodríguez Vázquez

Vicedecana de Relacións Internacionais: Carmen Otero Neira

Vicedecana de Relacións Institucionais: Lucy Amigo Dobaño

Grado en Administración y Dirección de Empresas

Subjects

Year 3rd

Code	Name	Quadmester	Total Cr.
V03G020V01501	Financing decisions	1st	6
V03G020V01502	Marketing Management II	1st	6
V03G020V01503	Strategic management	1st	6
V03G020V01504	Corporate tax regime 1	1st	6
V03G020V01505	Organizational theory	1st	6
V03G020V01601	Accounting analysis	2nd	9
V03G020V01602	Cost accounting	2nd	9
V03G020V01603	International strategic management	2nd	6
V03G020V01604	Asset valuation	2nd	6

IDENTIFYING DATA				
Decisións de financiamento				
Subject	Decisións de financiamento			
Code	V03G020V01501			
Study programme	Grao en Administración e Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	3	1c
Teaching language	Castelán			
Department	Economía financeira e contabilidade			
Coordinator	Garrido Valenzuela, Irene			
Lecturers	Cabaleiro Casal, María José Garrido Valenzuela, Irene Huarte Galbán, Cecilio			
E-mail	ireneg@uvigo.es			
Web	http://fccee.uvigo.es			
General description	Interpretación e toma de decisións de financiamento en todas as posibles modalidades: autofinanciación e financiamento externo. Análise do sistema financeiro. Estimación do custo das diferentes alternativas financeiras			

Resultados de Formación e Aprendizaxe				
Code				
B1	Capacidade de análise e síntese			
B2	Pensamento crítico e autocrítico			
B3	Habilidades relacionadas co uso de aplicacións informáticas utilizadas na xestión empresarial			
B4	Poder transmitir ideas, información, problemas e situacións ao público tanto especializado como non especializado			
B5	Habilidades de comunicación oral e escrita			
B8	Comunicarse con fluidez no seu entorno, incluíndo competencias interpersoais de escoita activa, negociación, persuasión e presentación			
B9	Capacidade de actuación eficaz dentro dun equipo de traballo			
B10	Emitir informes de asesoramento sobre situacións concretas de empresas e mercados			
B13	Capacidade de aprendizaxe e traballo autónomo			
B14	Capacidade de aplicar os coñecementos teóricos e prácticos adquiridos nun contexto académico especializado			
C1	Posuír e comprender coñecementos sobre as interrelacións existentes entre os distintos subsistemas que conforman o sistema empresarial			
C2	Posuír e comprender coñecementos sobre as institucións económicas como resultado e aplicación de representacións teóricas ou formais a respecto de como funciona a economía			
C6	Posuír e comprender coñecementos sobre os distintos procesos, procedementos e prácticas de xestión empresarial			
C7	Posuír e comprender coñecementos sobre as principais técnicas instrumentais aplicadas ao ámbito empresarial			
C8	Aplicar os coñecementos adquiridos a futuras situacións profesionais e desenvolver competencias relacionadas coa elaboración e defensa de argumentos e resolución de problemas dentro da súa área de estudo			
C9	Identificar a xeneralidade dos problemas económicos que se suscitan nas empresas, e saber utilizar os principais instrumentos existentes para a súa resolución			
C10	Valorar, a partir dos rexistros relevantes de información, a situación e previsible evolución dunha empresa			
C11	Tomar decisións estratéxicas utilizando diferentes tipos de modelos empresariais			
C12	Solucionar de maneira eficaz problemas e tomar decisións utilizando métodos cuantitativos e cualitativos apropiados, incluíndo entre eles a identificación, formulación e solución dos problemas empresariais			
C15	Ter a capacidade de reunir e interpretar datos relevantes para emitir xuízos que inclúan unha reflexión sobre temas relevantes de índole social, científica ou ética			
D3	Responsabilidade e capacidade para asumir compromisos			
D4	Compromiso ético no traballo			
D5	Motivación pola calidade e mellora continua			

Resultados previstos na materia				
Expected results from this subject			Training and Learning Results	
Determinar as distintas fontes financeiras existentes no sistema financeiro	B3	C1	D3	
	B4	C6		
	B9	C9		
	B14	C11		

Estimar o custo das fontes financeiras	B1 B3 B10 B13 B14	C8 C9 C11 C12 C15	D4
Tomar decisións en función dos resultados das distintas alternativas financeiras.	B1 B2	C7 C8 C9	D3 D4 D5
Asesorar sobre decisións de investimento e financiamento.	B2 B4 B5 B8 B10 B14	C6 C7 C8 C9 C10 C12	D3 D4 D5
Coñecer a estrutura do sistema financeiro español	B14	C2	

Contidos

Topic

O FINANCIAMENTO NO SISTEMA FINANCEIRO

O CUSTO DAS DISTINTAS FONTES DE FINANCIAMENTO.

O CUSTO MEDIO DO FINANCIAMENTO DA EMPRESA

A TOMA DE DECISIONS DE FINANCIAMENTO.

As DECISIONS DE INVESTIMENTO FINANCIAMENTO

Planificación

	Class hours	Hours outside the classroom	Total hours
Prácticas con apoio das TIC	20	40	60
Lección maxistral	30	58	88
Exame de preguntas de desenvolvemento	1.5	0	1.5
Exame de preguntas obxectivas	0.5	0	0.5

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

Metodoloxía docente

	Description
Prácticas con apoio das TIC	Actividades de aplicación de coñecementos a situacións concretas, e de adquisición de habilidades básicas e procedimentales relacionadas coa materia obxecto de estudo, que se realizan en aulas de informática.
Lección maxistral	Exposición por parte do profesor dos contidos sobre a materia obxecto de estudo, bases teóricas e/ou directrices dun traballo, exercicio ou proxecto a desenvolver polo estudante.

Atención personalizada

Methodologies	Description
Prácticas con apoio das TIC	Aprendizaxe colaborativo entre o profesor e o alumno, ben individualmente ou en grupos reducidos para a resolución de dúbidas e consultas do alumnado relacionados coa materia.

Avaliación

	Description	Qualification	Training and Learning Results		
Prácticas con apoio das TIC	Resolución dunha ou varias probas, ao longo do cuadrimestre, sobre as prácticas realizadas.	35	B1 B3 B13 B14	C8 C12 C15	D5
Exame de preguntas de desenvolvemento	Resolución dunha proba escrita presencial, sobre a parte teórica e práctica da materia, o mesmo día que o exame final.	40	B1 B2 B10 B13 B14	C1 C2 C6 C7 C8 C12 C15	D5

Other comments on the Evaluation

Sistema de avaliación continua (AC): Realizánselle ao longo do curso 3 probas, cunha ponderación do 35%, 25% e 40% respectivamente. A última destas probas terá lugar o mesmo día que o exame final, avaliación global (AG). Alternativamente ao sistema de avaliación continua, o alumnado poderá optar a ser avaliado con exame final, que suporá o 100% da cualificación. Igualmente poderase optar a ser avaliado con exame que suporá o 100% da cualificación na segunda convocatoria.

A avaliación da convocatoria fin de carreira, consistirá na resolución dunha proba escrita presencial, sobre a parte teórica e práctica da materia. Na convocatoria de Fin de carreira, o exame suporá o 100% da cualificación.

As diferenzas entre sistemas de avaliación entre os distintos centros que imparten o Grao en Administración de Empresas na Universidade de Vigo xustifícase pola necesaria adaptación ou na medición da consecución dos mesmos resultados de aprendizaxe e adquisición de iguais competencias ás diferentes organizacións docentes de cada Centro, especialmente en canto a tipo de grupos e número medio de alumnos por grupo.

El alumnado que no participe en la AC ni en la AG, figurarán en las actas como [no presentados].

Recoméndase ao alumnado ter en conta o Título VII (Do uso de medios ilícitos), del Regulamento sobre a Avaliación, a calificación e a calidade da docencia e do proceso de aprendizaxe do alumnado

(<https://secretaria.uvigo.gal/uv/web/normativa/public/normativa/documento/downloadbyhash/4904ced4d24eb81fe5715ddd2c48c59c0a7c4d624cd0e7491df7a753985ccfa>)

As datas e horas das probas da AG (de primeira e segunda oportunidade) son as especificadas no calendario de probas de avaliación aprobado pola Xunta de Facultade para o curso 2023/24. No caso de conflito ou disparidade entre as datas dos exames, prevalecerán as publicadas na web da facultade, <http://fccee.uvigo.es/organizacion-docente.html>

A información sobre as tutorías está na páxina da materia na plataforma Moovi e será polo sistema de concertación previa

Bibliografía. Fontes de información

Basic Bibliography

Pison Fernández, I., **Dirección y gestión financiera de la empresa**, Madrid, Pirámide, 2001

José Alberto Parejo Gámir... [et al.], **Manual de sistema financiero español**, 27ª edición, Ariel, 2018

Complementary Bibliography

López Lubián, F.; García Estevez, P., **Finanzas en el mundo corporativo. Un enfoque práctico**, 1ª edición, Mc Graw Hill, 2005

Suarez Suarez, A.S., **Decisiones óptimas de inversión y financiación en la empresa**, 22ª edición, Pirámide, 2014

Recomendacións

Subjects that continue the syllabus

Valoración de activos/V03G020V01604

Subjects that it is recommended to have taken before

Empresa: Matemática das operacións financeiras/V03G020V01202

Decisións de investimento/V03G020V01402

Other comments

Esta materia no PCEO Grao en Administración e Dirección de Empresas-Grao en Dereito, impártese no 2º cuatrimestre do 4º Curso e o profesor responsable é o Dr. Cecilio Huarte Galvan.

Achégaselle ao alumnado a información e pautas concretas que sexan necesarias en cada momento do proceso formativo.

IDENTIFYING DATA				
Marketing Management II				
Subject	Marketing Management II			
Code	V03G020V01502			
Study programme	Grado en Administración y Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	3rd	1st
Teaching language	#EnglishFriendly Spanish Galician English			
Department				
Coordinator	Otero Neira, María del Carmen Pariente Ojea, María de los Ángeles			
Lecturers	Otero Neira, María del Carmen Pariente Ojea, María de los Ángeles			
E-mail	cachu@uvigo.es maria.angeles.pariente.ojea@uvigo.es			
Web				
General description	The subject intends to provide the students the necessary knowledge to design and develop a marketing program, and qualify them for taking commercial decisions. In particular, the subject, marketing management II, intends to deepen in the theoretical understanding as well as to put in practice those operative marketing strategies. i.e. : product, price, communication and distribution. International students may request from the professor: a) materials and bibliographic references in English, b) tutoring sessions in English, c) exams and assessments in English.			

Training and Learning Results

Code	
B1	Ability to analyse and synthesise
B5	Oral and written communication skills.
B9	Ability to work effectively within a team
B13	Capacity for learning and independent work
C14	Draw up plans and policies in the different functional areas within organisations

Expected results from this subject

Expected results from this subject	Training and Learning Results	
Acquire knowledge and mastery of the marketing mix tools of the company	B1 B5 B13	
Apply and implement product related marketing strategies, both individually and in group	B1 B5 B9 B13	C14
Apply and implement price related marketing strategies, both individually and in group	B1 B5 B9 B13	C14
Apply and implement communication related marketing strategies, both individually and in groups	B1 B5 B9 B13	C14
Apply and implement placement related marketing strategies, both individually and in groups	B1 B5 B9 B13	C14

Contents

Topic	
Chapter 1. The value proposition of the company and its tangibilización in the marketing mix	1.1 Market Value & Value Proposal 1.2 Marketing Mix

Chapter 2. Definition of the offer: product and price policies	2.1 Product 2.2 Price
Chapter 3. Differentiation of the company in the market: promotion and placement policies	3.1 Promotion 3.2 Placement

Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	10	5	15
Presentation	5	20	25
Problem solving	20	5	25
Project based learning	6	20	26
Portfolio/dossier	6	5	11
Seminars	2	3	5
Objective questions exam	3	40	43

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

Methodologies

	Description
Lecturing	The attendance and active participation of students in the classroom is required through exhibitions, exercise resolution, discussions and other activities. The student is advised to pre-work on the material provided by the teacher and to consult the recommended literature to complete the information in order to follow the explanations.
Presentation	Students presentation to the teacher and/or a group of students of a topic on content of the subject or the results of a work, exercise, project... It can be done individually or as a group.
Problem solving	Activity in which problems, case studies, learning projects and/or exercises related to the subject are formulated. In some cases students must develop the right or correct solutions through routine exercises, the application of formulas or algorithms, the application of procedures for transforming the available information and the interpretation of the results. In others, it is a student activity that includes the search and collection of information, reading and management of bibliography, writing, application of knowledge and skills in collaborative projects in interdisciplinary groups, etc. In addition, the results of the work will be presented by the students to the teacher and /or the group of students w. It can be done individually or as a group.
Project based learning	This activity allows the cooperation of several subjects and confront students, working as a team (which can be collaborative and interdisciplinary), with open problems. It allows them to train, among others, the capabilities of learning in cooperation, leadership, organization, communication and strengthening personal relationships.
Portfolio/dossier	Compilation of the student's work with the objective of demonstrating their efforts, progress and achievements in an area.
Seminars	Interviews that the students hold with the teachers of the subject for advice/development of activities of the subject and the learning process. The tutorial schedule and procedure are indicated on the Moovi educational platform.

Personalized assistance

Methodologies	Description
Lecturing	Time dedicated to the resolution of questions and doubts. This activity is developed in class meetings of the professor with the students and/or in the professor's office.
Problem solving	Time dedicated to the resolution of questions and doubts. This activity is developed in class meetings of the professor with the students and/or in the professor's office.
Presentation	Time dedicated to the resolution of questions and doubts. This activity is developed in class meetings of the professor with the students and/or in the professor's office.
Project based learning	Time dedicated to the resolution of questions and doubts. This activity is developed in class meetings of the professor with the students and/or in the professor's office.

Assessment

Description	Qualification	Training and Learning Results

Presentation	This refers to oral presentations by the the students in front of the proffessor and/or a group of students of a piece of the subject, of any class related content, or of the results of a work, exercise, project□ They can be done individually or in group They are mandatory and not recoverable activities and have to be done on the dates set.	20	B1 B5 B9 B13	C14
Problem solving	These assesments allow to evaluate the students capability to apply the acquired theoretical and practical knowledges in a team work and/or autonomously, as well as the oral and written communication skills with others. These activities have to be delivered in the established dates and sessions. It is a mandatory and not recoverable activity.	10	B1 B5 B9 B13	C14
Project based learning	The ability to apply the knowledge acquired in the theoretical-practical sessions to a global project (real or fictitious) is evaluated, as well as teamwork, presentation and content. They are mandatory and not recoverable activities and have to be done on the dates set.	20	B5 B9	C14
Portfolio/dossier	The suitability of the delivered material is evaluated in relation to the indications of the assigned task. Work activities and its collection during class sessions. They are mandatory and not recoverable activities and have to be done on the dates set.	10	B1	C14
Objective questions exam	Activities designed for the evaluation of acquired competences both in the theoretical and the practical clases of the subject. They can include questions with different type of answers (true/false, multiple election,...) as well as short, numerical or essay questions. Students have to either select a response/s from a limited number of possibilities, and/or to respond to the questions, essays or exercises that they are asked. The erroneous answers penalise. The professors mighth ask for a PDF with the resolutions Partial exams can be done along the semester. It will be considered as part of the content of the subject, and therefore, will be subject to evaluation, the theory from the text book, the exercises as well as all reading, activity, case, audiovisual material, web page, work or comment indicated or made by the professors in the classroom in boht theoretical and practical classes.	40	B13	

Other comments on the Evaluation

To pass the subject two conditions are required: (1) to obtain a minimum of 5 points in the whole of the tests/methodologies considered to be evaluated, and (2) to obtain a minimum of 5 points in the final examination (marked on 10) in order to add the rest of the valuables methodologies. The score obtained by the participation as well as the realization and delivery of all those activities and tasks established by the professor (cases, exercises, supposed, exhibitions, memories or any other), will be kept in the first and second evaluation calls of the academic course but in any case they will be saved for successive courses/years. In the final call or the final evaluation of the grade, the exam will take 100% of the grading.

The students may choose to be evaluated through the continuous assessment system (CA), or alternatively opt for a Global Assessment (GA) test. The default evaluation is CA. Students may choose GA according to the procedure and the period established by the center. Choosing GS implies formally indicating the right to continue evaluating through the remaining CA activities and the grade obtained up to that moment in any of the tests/activities that have already been taken.

In case of NOT giving up the continuous assessment, it will be considered that the student has taken the continuous assessment when they have taken any of the tests/assessment activities of this modality.

The students who do not follow the continuous evaluation must indicate it BEFORE one month from the beginning of the semester. In this case, they will be evaluated by means of a final written (or oral, if needed) exam/evaluation scored on 10 points (100% of the grading). In this case, the exam and evaluation activities do not have to coincide with the ones for those students that follow the continuous evaluation. In such exam both theoretical and practical contents will be evaluated, as well as the students critical capability.

The dates and times of the GA tests (first and second chance) are those specified in the evaluation test calendar approved by the Xunta de Facultade for the 2023/24 academic year. In case of conflict or disparity between exam dates, those published on the faculty website will prevail. <http://fccee.uvigo.es/organizacion-docente.html>.

It is recommended that students take into account Title VII (Use of illegal means), of the Regulation on Assessment, qualification and quality of teaching and the student learning process of the University of Vigo

Sources of information

Basic Bibliography

Carmen Otero (coordinadora), **Dirección Comercial 2**, Pearson, 2013

Gonzalez Vazquez, E.; López Miguens, M.J.; y Otero Neira, C. (coord.), **Manual Practico de Márketing**, Pearson, 2014

Philip Kotler y Gary Armstrong, **Principios de Marketing**, 17 edición, Pearson, 2018

Philip Kotler, Kevin Lane Keller, **Dirección de Marketing**, 15 edición, Pearson, 2016

Kotler, P & Keller, K.L., **Marketing Management**, 15 edición, Pearson, 2016

Miguel Santasmases Mestre, **Fundamentos de marketing**, 2 edición, Pirámide, 2018

Complementary Bibliography

Gonzalez E. y Alen, E. (coord.), **Casos de dirección de marketing**, Pearson, 2005

Kotler, P.; Armstrong, G., **Fundamentos de marketing**, 13 edición, Pearson, 2017

Working Material, **Plataforma Educativa Univesidad de Vigo**,

Kotler, P., **MARKETING 5.0: TECNOLOGIA PARA LA HUMANIDAD**, ALMUZARA - 9788418709876, 2021

Recommendations

Subjects that continue the syllabus

Commercial Research/V03G020V01701

Responsible marketing/V03G020V01930

Sectorial marketing/V03G020V01910

Subjects that it is recommended to have taken before

Marketing Management I/V03G020V01403

Other comments

This educational guide anticipates the learnign assets and methodologies for the development of the subject and it is conceived in a flexible form. The data that appear in this guide and in his planning and educational methodologies are orientative by considering adjustments derived from the heterogeneity of the groups and of the students or any other circumstance that may arise.

In consequence, it can require readjustments along the academic course promoted by the dynamics of the class and of the group or by the importance of the situations that could arise.

Likewise, The teaching staff will offer students the information and material that is necessary for the realization of the proposed activities through the educational platform of the University of Vigo (MOOVI), as well as the specific guidelines at each moment of the training process.

This subjet is also in the PCEO Administration and Business Degree and Law Degree. It is taught during the first semester of the fourth course and it is taught by Prof. Dr. Carmen Otero Neira.

IDENTIFYING DATA				
Strategic management				
Subject	Strategic management			
Code	V03G020V01503			
Study programme	Grado en Administración y Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	3rd	1st
Teaching language	#EnglishFriendly Spanish English			
Department				
Coordinator	Ferro Soto, Carlos Antonio			
Lecturers	Ferro Soto, Carlos Antonio González Loureiro, Miguel Pérez Pereira, Santos Rodríguez Domínguez, María del Mar Vila Alonso, María Mercedes			
E-mail	cferro@uvigo.es			
Web				
General description	Students will gain knowledge about the concepts and necessary tools to perform business management under a perspective integrative and of strategic reflection. Issues related to the companies' strategic process, such as analysis, design, and strategic implementation, will be studied.			
	The subject of the program English Friendly: International students will be able to request to the professors assigned to the English group: a) material and bibliographic references in English, b) attend tutorial attendance in English, c) proofs and evaluations in English.			

Training and Learning Results	
Code	
B1	Ability to analyse and synthesise
B2	Critical and self-critical thinking
B5	Oral and written communication skills.
B8	Capable of fluent communication within the student's context including interpersonal skills such as active listening, negotiation, persuasion and presentation
B9	Ability to work effectively within a team
B10	Issue assessment reports on specific situations regarding companies and markets
B11	Design global management projects or projects related to the functional areas within a company
B13	Capacity for learning and independent work
B14	Capacity to apply the theoretical and practical knowledge acquired in a specialised academic context
C1	Acquire and understand knowledge regarding: the relationships between the different subsystems that make up the business system
C3	Acquire and understand knowledge regarding: Internal aspects, functions and processes of organisations including their nature, structure, direction, operation and management
C5	Acquire and understand knowledge regarding: The relationship between the business and its surroundings, evaluating its impact on business strategy, behaviour, management and sustainability
C11	Make strategic decisions using different types of business models
C12	Solve problems effectively and make decisions using the appropriate quantitative and qualitative methods, including the identification, expression and solution of business problems
C13	Mobility and adaptability to different contexts and situations
D1	Effective personal management in terms of time, planning and behaviour, motivation and initiative both as an individual and as a member of the business community
D2	Capacity for leadership, including empathy with others
D3	Responsibility and the capacity to take on commitments
D4	Ethical commitment in work
D5	Motivation for quality and continuous improvement

Expected results from this subject	
Expected results from this subject	Training and Learning Results

Students will be able to identify the values, resources and capabilities of the company that allow the creation of sustainable advantages for stakeholders	B1 B14	C1 C3 C5	
Students will be able to analyse the opportunities and threats of the firm's environment in order to make decisions in a certain industry/sector	B1	C5 C11 C12 C13	
Students will be able to formulate the competitive strategies that are more suitable to answer to the challenges of the firm's environment and bearing in mind the Corporate Social Responsibility		C3 C11	D4 D5
Students will be able to describe the development strategies of a firm and to choose the method that is to be used in each case	B1 B13 B14	C11	
Students will be able to integrate the different approaches and the diversity of each team member's vision to the undertaking of a shared project	B2 B5 B8 B9 B13	C5 C13	D1 D2 D3
Students will be able to design both corporate and competitive levels of strategy for any firm within a work group	B5 B8 B9 B10 B11	C1 C11 C12	D1 D5

Contents

Topic

Basic concepts of Strategic Management

Business Mission Statement and Aims

Analysis of the General Environment

Analysis of the Competitive Environment

The Firm's Internal Analysis

Competitive Advantages and Strategies

Corporate Strategies: Directions and Methods of strategic development

Strategy implementation and Control

Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	22.5	36	58.5
Case studies	27.5	31	58.5
Essay questions exam	2.5	30.5	33

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

Methodologies

	Description
Lecturing	Exhibition by professor of the contents on the subject, theoretical bases and/or guidelines of a work, exercise that the student has to develop
Case studies	Analysis of a fact, problem, or actual event with the purpose to know it, interpreting it, resolving it, generating hypotheses, contrasting data, thinking about, completing knowledge, diagnosing it, and training in alternative procedures of solution. The students of GE will have the right to be evaluated by this methodology although he/she does not attend the practical classes. This evaluation will consist of two proofs: individual Examination in the assessment of practice competencies and individual project on practices, consistent with tasks proposed specifically in Moovi, to deliver on the date of the official announcement.

Personalized assistance

Methodologies	Description
Lecturing	Exhibition by part of the professor of the contents on the matter object of study, theoretical bases and/or guidelines of a work, exercise that the student has to develop. the tutoring sessions may be carried out by electronic means (e-mail, virtual office, ...), always with a scheduled appointment.
Case studies	Analysis of a fact, problem or real event with the purpose to know it, interpret it, resolve it, generate hypothesis, contrast data, think about, complete knowledges, diagnose it and train in alternative procedures of solution. the tutoring sessions may be carried out by electronic means (e-mail, virtual office, ...), always with a scheduled appointment.

Tests	Description
Essay questions exam	Proofs that include open questions about a subject. The students must develop, relate, organize and present the knowledges that they have about the subject in an extensive answer. the tutoring sessions may be carried out by electronic means (e-mail, virtual office, ...), always with a scheduled appointment.

Assessment						
	Description	Qualification	Training and Learning Results			
Case studies	Analysis of a fact, problem or real event with the purpose to know it, interpret it, resolve it, generate hypothesis, contrast data, think about, complete knowledges, diagnose it and train in alternative procedures of solution	30	B1	C1	D1	
			B2	C3	D2	
			B5	C5	D3	
			B8	C11	D4	
			B9	C12	D5	
			B10	C13		
			B11			
			B13			
			B14			
Essay questions exam	Proofs that include open questions about a subject. The students must develop, relate, organize and present the knowledges that they have about the subject in an extensive answer. This evaluation consist of two exams to evaluate the Part I (35%) and Part II (35%).	70	B1	C1		
			B2	C3		
			B5	C5		
			B13	C11		
				C12		

Other comments on the Evaluation

All the specifications about the evaluation will be clearly detailed on Moovi, in the document 'Conditions of the subject' at the beginning of the course.

The dates and hours of the official examinations (first and second call) are the specified in the exams calendar approved by Xunta de Facultade for the present academic course, and will be able to consult on the website of the faculty: <http://fccee.uvigo.es/>

The students will be able to choose to be evaluated under a continuous assessment frame (EC), or alternatively a non-continuous assessment frame (EG). The assessment by default is the EC. The election of EG supposes the renunciation of the right to be evaluated under EC and the qualifications obtained until this moment. Independently of the modality of evaluation (continuous or global), it is necessary to have at least a 5 (over 10) in each test/evidence of evaluation to pass the subject. Equally, all the tests/evidence are liberatory for all the calls of the present course. Students can take the exam with the part that has been failed in the official calls to pass that part.

CONTINUOUS ASSESSMENT (EC)

The EC will be considered when the student has attended and participated actively in more than 80% of the practical classes and has delivered 100% of the cases proposed in the practical sessions. In case of unattendance of the 80% of the practical sessions, it will be understood that the student has opted for EG.

For the students under EC, the absence of some face-to-face practice by a justified cause (inside the percentage to keep the EC) will lead to the students to do and present individually the corresponding case of that practical for students of EG.

The test/evidence of evaluation for the assessment EC will be the following:

1. Practical cases developed in group in the face-to-face sessions of practices (30%): 70% result of the case + 30% active participation in the group. 2. Individual examination for evaluation contained Part I (35%) 3. Individual examination for evaluation contained Part II (35%) All the EC tests/evidence will be done during the first four-month period.

GLOBAL EVALUATION (EG) The EG is headed to students that opt by this modality of evaluation or students that have not met the EC conditions. The students of EG will have the right to be evaluated for the practical classes, although they do not attend them. This evaluation will consist of an individual Examination for practices and an individual work for the practices proposed specifically on Moovi, that should be delivered on the date of the official examination.

The EG consists of the following test/evidence of evaluation, only in official announcements, that will conform 100% of the qualification (10 on 10), with the following weighting:

1 Individual examination for evaluation contained Part I (35%) 2. Individual examination for evaluation contained Part II (35%) 3. Individual examination for evaluation of practices (15%) 4. Individual work on practices (15%) - work proposed specifically on Moovi, to be delivered on the date of the official examination.

FIN DE CARRERA CALL

In the fin de carrera call, the evaluation will consist of the following tests, that will conform 100% of the qualification (10 on 10), with the following weighting:

1. Individual examination for evaluation contained Part I (35%) 2. Individual examination for evaluation contained Part II (35%) 3. Individual examination for evaluation of practices (30%)

In the Fin de Carrera call, the student must obtain a minimum of 5 in each proof of evaluation to surpass the subject.

The students that do not participate in the EC neither in the EG, will have the qualification of ☐no presented☐. It will be considered that students who have done any of the activities/tests of evaluation are under EC.

With independence of the assessment modality or call, students must take into account the Title VII (on the use of illicit means), of the Regulamento da Avaliación, calificación e a calidade da docencia e do proceso de aprendizaxe (available on the link <https://secretaria.uvigo.gal/uv/web/normativa/public/normativa/documento/downloadbyhash/4904ced4d24eb81fe5715ddde2c48c59c0a7c4d624cd0e7491df7a753985ccfa>)

Tutorial attendance with prior appointment

Sources of information

Basic Bibliography

Fernández Sánchez, E. y Ramírez Alesón, M., **Fundamentos para la toma de decisiones estratégicas de la empresa**, 978-84-368-4381-1, Pirámide, 2021

Navas López, J.E. y Guerras Martín, L.A, **Fundamentals of Strategic management**, 978-8491977605, 1st, Civitas-Thompson Reuters, 2013

Navas López, J.E. y Guerras Martín, L.A, **La Dirección Estratégica de la Empresa: Teoría y Aplicaciones**, 978-8447053001, 6ª, Civitas-Thompson Reuters, 2022

Grant, Robert, **Dirección Estratégica. Conceptos, técnicas y aplicaciones**, 9788447046539, 1ª, Civitas-Thompson Reuters, 2014

Johnson, G; Scholes, K.; Whittington, R., **Fundamentos de Estrategia**, 9788483226452, 1ª, Pearson, 2010

Johnson, G.; Whittington, R. et. al., **Exploring Strategy: Text and Cases**, 978-1292282459, 10th, Pearson, 2013

Complementary Bibliography

Guerras Martín, L.A y Navas López, J.E., **Casos de Dirección Estratégica**, 978-84-1308-975-1, 5ª, Civitas-Thompson Reuters, 2014

Ribeiro et al., **Cases of Strategic Direction**, Pearson Education, 2012

Recommendations

Subjects that continue the syllabus

International strategic management/V03G020V01603

Subjects that it is recommended to have taken before

Business: Basics of management/V03G020V01102

Business: Business management/V03G020V01203

Marketing Management I/V03G020V01403

Operations management/V03G020V01302

Human Resources management/V03G020V01303

Other comments

This subject is taught in the PCEO of the double degree ADE-Derecho in the 5th course, 1st term, by professors: María del Mar Rodríguez Domínguez and Manuel Guisado González

IDENTIFYING DATA				
Réxime fiscal da empresa I				
Subject	Réxime fiscal da empresa I			
Code	V03G020V01504			
Study programme	Grao en Administración e Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	3	1c
Teaching language	Castelán Galego			
Department	Economía aplicada			
Coordinator	Gago Rodríguez, Alberto			
Lecturers	Álvarez Villamarín, José Carlos Gago Rodríguez, Alberto			
E-mail	agago@uvigo.es			
Web				
General description	RFE é unha materia que ten como obxectivo introducir ao alumnado no campo da fiscalidade aplicada. En particular, desenvólvense dous dos impostos máis importantes que inciden na actividade empresarial: o IRPF e o Imposto de Sociedades. Esta materia tamén se imparte no PCEO de ADE-DEREITO en 5º curso, 2º cuatrimestre.			

Resultados de Formación e Aprendizaxe	
Code	
A2	Que os estudantes saiban aplicar os seus coñecementos ó seu traballo ou vocación dunha forma profesional e posúan as competencias que adoitan demostrarse por medio da elaboración e defensa de argumentos e a resolución de problemas dentro da súa área de estudo.
B1	Capacidade de análise e síntese
B3	Habilidades relacionadas co uso de aplicacións informáticas utilizadas na xestión empresarial
B5	Habilidades de comunicación oral e escrita
B9	Capacidade de actuación eficaz dentro dun equipo de traballo
B10	Emitir informes de asesoramento sobre situacións concretas de empresas e mercados
B13	Capacidade de aprendizaxe e traballo autónomo
C4	Posuír e comprender coñecementos sobre o marco económico que regula as actividades empresariais, e a correspondente normativa
C8	Aplicar os coñecementos adquiridos a futuras situacións profesionais e desenvolver competencias relacionadas coa elaboración e defensa de argumentos e resolución de problemas dentro da súa área de estudo
C16	Habilidades na procura, identificación e interpretación de fontes de información económica relevante
D1	Xestión persoal efectiva en termos de tempo, planificación e comportamento, motivación e iniciativa tanto individual como empresarial

Resultados previstos na materia				
Expected results from this subject	Training and Learning Results			
Adquirir coñecementos básicos para entender o papel que desempeña a fiscalidade nas decisións económicas	A2	B13	C4	D1
Desenvolver habilidades de procura, uso e comprensión da normativa tributaria vixente		B1 B3 B10	C16	
Entender os efectos da tributación sobre as distintas fontes de renda: traballo, capital, actividades económicas e alteracións patrimoniais.	A2	B1 B10	C4 C8	
Potenciar a capacidade de traballar en equipo buscando atopar as mellores solucións tributarias		B9 B13		D1
Xustificar e defender as decisións adoptadas en materia de tributación mediante estudos de caso		B1 B5 B10	C8	

Contidos	
Topic	
Parte I: Introducción ó Sistema Fiscal	Obxectivos básicos. A organización da materia. O método de traballo e a súa avaliación.
Tema 1: Obxectivos e metodoloxía da materia	

Tema 2: Caracterización do Sistema Fiscal Español e bases para a fiscalidade persoal e empresarial	O papel dos Impostos na realidade económica. Composición do Sistema Fiscal. Características básicas das principais figuras tributarias.
Parte II: O Imposto sobre a Renda das Persoas Físicas.	Elementos básicos do Imposto: contribuinte e unidade familiar, rendas suxeitas e exentas, período impositivo.
Tema 3: Introducción ó IRPF	
Tema 4: Rendas das Persoas Físicas	Rendementos do Traballo, Rendementos do Capital, Ganancias e Perdas Patrimoniais
Tema 5: Renda das Actividades Económicas Empresariais e Profesionais individuais	Elección do réxime de estimación da renda. Determinación da renda en Estimación Directa e Estimación Obxectiva.
Tema 6: Liquidación do IRPF	Integración e compensación das rendas. Mínimo Persoal e Familiar. Cuota Integra e Deducións.
Parte III: O Imposto sobre Sociedades.	Elementos básicos do Imposto: contribuinte, resultado contable e base imponible. Período impositivo. Imputación temporal de ingresos e gastos.
Tema 7: Introducción ó IS.	
Tema 8: Operacións determinantes da Base Imponible	Gastos non deducibles. Amortizacións. Arrendamento Financeiro. Deterioro de Valor e Transmisións Patrimoniais.
Tema 9: Liquidación do IS	Proceso Liquidatorio. Cuota Integra. Deducións.

Planificación

	Class hours	Hours outside the classroom	Total hours
Actividades introductorias	1.5	0	1.5
Lección maxistral	22.5	22.5	45
Estudo de casos	17.5	17	34.5
Prácticas con apoio das TIC	5	5	10
Resolución de problemas de forma autónoma	0	25	25
Exame de preguntas de desenvolvemento	6	28	34

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

Metodoloxía docente

	Description
Actividades introductorias	Presentación do contido e obxectivos da materia. Metodoloxía de traballo e sistemas de control e avaliación.
Lección maxistral	Para cada tema o docente presentará na aula as cuestións mais relevantes e formulará a metodoloxía a seguir para interpretar as consecuencias e efectos prácticos da norma tributaria. Posteriormente o alumno deberá revisar de xeito autónomo os contidos expostos.
Estudo de casos	Realizaranse sesións prácticas que terán lugar en aulas-seminario. Para cada sesión proporánse casos a estudar en grupos reducidos (de 3 ou 4 estudantes) conformados ó inicio do curso. Cada grupo deberá comentar, resolver e defender os casos plantexados. O alumnado disporá previamente dos enunciados dos casos a través da Plataforma Virtual e deberá elaborar no seu grupo reducido unha primeira proposta de solución xustificada que deberá ser entregada a través da Plataforma Virtual antes do desenvolvemento da sesión presencial.
Prácticas con apoio das TIC	As sesións prácticas en aula informática faránse de xeito individualizado e consistirán na resolución dun caso práctico empregando as aplicacións informáticas da Axencia Tributaria. Para o seu desenvolvemento o alumnado disporá previamente do enunciado do caso na Plataforma Virtual.
Resolución de problemas de forma autónoma	Cada semana, despois da sesión maxistral, abrirase un formulario práctico dixital (de resposta curta ou test) na Plataforma Virtual, relativo aos contidos desenvolvidos na sesión maxistral e na práctica. Trátase de actividades non presenciais que posibilitan o seguimento e avaliación do alumnado, que deberá responder nos prazos sinalados.

Atención personalizada

Methodologies	Description
Estudo de casos	Farase un seguimento individualizado dos resultados acadados e das dúbidas surtidas nos estudos de caso. A resolución de dúbidas realizarase en modalidade presencial. De concurrir circunstancias extraordinarias as sesións de tutorización poderán realizarse por medios telemáticos no Despacho Virtual baixo a modalidade de concertación previa. De selo caso, estas tutorías tamén poderán ser colectivas sobre temas específicos.
Prácticas con apoio das TIC	O alumnado resolverá de xeito individualizado casos prácticos nas aulas de informática empregando os programas da Axencia Tributaria (Simulador RentaWeb e Simulador SociedadesWeb)

Avaliación

	Description	Qualification	Training and Learning Results			
Estudo de casos	A entrega das propostas de solución dos estudos de caso (prácticas) feitas en grupo avaliarase conxuntamente coas probas tipo tests: será necesario ter entregado alomenos 6 casos para ter puntuación nas probas test.	0	A2	B1 B3 B9	C8 C16	D1
Resolución de problemas de forma autónoma	En AC avaliarase e puntuarase a resolución dos test propostos despois de cada tema. En AC este apartado de traballo persoal puntuarase sobre un máximo global de 3 puntos (30%). Será requisito necesario para obter puntuación neste apartado que o grupo ao que pertence cada estudante teña entregado alomenos 6 propostas de solución dos estudos de caso.	30	A2	B10 B13	C8	
Exame de preguntas de desenvolvemento	En AC ó remate das partes II e III do programa da materia, en dúas sesións presenciais, proporase un caso que o alumnado deberá resolver de xeito individual e que permitirá avaliar o seu nivel de coñecementos e capacidade de argumentación e xustificación das decisións adoptadas. A proba relativa ó IRPF puntuarase cun máximo de 4 puntos (40%) e a relativa ó IS cun máximo de 3 puntos (30%).	70	A2	B10 B13	C8	

Other comments on the Evaluation

Nesta asignatura realizarase unha avaliación continua (AC) do traballo realizado polo estudante, que será o sistema de avaliación preferente.

Para superala asignatura por AC deben cumprirse dúas condicións:

1. Acadar alomenos un 25% da nota en cada un dos tres apartados puntuables (proba IRPF, proba IS, tests).
2. Obter alomenos 5 puntos na suma destes tres apartados puntuables (probas IRPF e IS, tests).

A non presentación a calquera das dúas probas presenciais escritas (IRPF e IS) suporá que o estudante deixa de ser avaliado en AC.

Tamén se sairá da AC se non se acada alomenos un 25% da nota máxima en cada un dos tres ítems avaliados (proba IRPF, proba IS, tests).

A nota final por AC será a suma das notas parciais obtidas ata ese momento.

Aqueles estudantes que se queden fora da AC terán a opción de presentarse á proba de Avaliación Global (AG) na convocatoria oficial. Esta proba de AG consistirá na realización de dous estudos de caso completos, un de IRPF e outro de IS. A proba AG suporá o 100% da cualificación e non terá en conta os puntos obtidos en Avaliación Continua.

En caso de non presentarse pero ter feito traballo de AC a nota final será a obtida en AC.

O alumnado que se presente a convocatoria extraordinaria ou a convocatoria de fin de carreira realizará una proba de Avaliación Global con dous estudos de caso (IRPF e IS). Esta proba valerá o 100% da cualificación.

As datas dos exames finais poderán ser consultadas en www.fcce.uvigo.es

Bibliografía. Fontes de información

Basic Bibliography

Grupo docente Fiscalidade Aplicada UVigo, **Esquemas básicos y supuestos prácticos,**

Legislación IRPF e IS actualizada 2023,

Albí, E. y Paredes, R., **Sistema Fiscal Español (I y II)**, última edición, Ariel,

Domínguez, F., **Sistema Fiscal Español**, última edición, Prensas de la Universidad de Zaragoza,

Barberán, M.A. e outros, **Ejercicios y Cuestiones de Fiscalidad**, última edición, Prensas de la Universidad de Zaragoza, Agencia Tributaria, www.agenciatributaria.es,

NewPyme, www.plangeneralcontable.com,

Complementary Bibliography

Alonso, R., **Impuesto sobre la renta de las personas físicas. Comentarios y casos prácticos**, última edición, Centro Estudios Financieros,

Borrás, F. e Navarro, J.V., **Impuesto sobre sociedades. Comentarios y casos prácticos**, última edición, Centro Estudios Financieros,

Dominguez, F., **Planificación Fiscal Personal y de la Empresa**, última edición, Aranzadi,

Moreno, M.C e Paredes, R., **Casos prácticos de sistema fiscal**, última edición, Delta,

Portillo, M.J., **Manual de Fiscalidad. Teoría y Práctica**, última edición, Tecnos,

Recomendacións

Subjects that continue the syllabus

Contabilidade financeira avanzada/V03G020V01926

Creación e simulación de empresas/V03G020V01927

Subjects that are recommended to be taken simultaneously

Decisións de financiamento/V03G020V01501

Dirección estratéxica/V03G020V01503

Subjects that it is recommended to have taken before

Empresa: Matemática das operacións financeiras/V03G020V01202

Contabilidade financeira II/V03G020V01401

Empresa: Contabilidade financeira I/V03G020V01301

Other comments

Esta materia impártese no PCEO de ADE-Dereito en 5º Curso, 2º Cuadrimestre cuio profesor responsable é Xosé Manuel González Martínez.

IDENTIFYING DATA				
Teoría da organización				
Subject	Teoría da organización			
Code	V03G020V01505			
Study programme	Grao en Administración e Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	3	1c
Teaching language	Castelán Galego			
Department	Organización de empresas e márketing			
Coordinator	Comesaña Benavides, Fernando			
Lecturers	Comesaña Benavides, Fernando Gómez Fraiz, José Santiago González Garrido, Ada Alicia			
E-mail	fercoben@uvigo.es			
Web	http://moovi.uvigo.gal			
General description	O alumnado debe adquirir a través desta materia coñecementos e competencias relativas a como funcionan as organizacións, como toman decisións, desenvolven estratexias, estrutúranse a si mesmas para a consecución dos obxectivos, así como as relacións de poder que rodean e impregnan as organizacións e o modo en que as sociedades interactúan cas organizacións.			

Esta materia NON se atopa dentro do programa English Friendly.

Resultados de Formación e Aprendizaxe	
Code	
B1	Capacidade de análise e síntese
B2	Pensamento crítico e autocrítico
B4	Poder transmitir ideas, información, problemas e situacións ao público tanto especializado como non especializado
B5	Habilidades de comunicación oral e escrita
B9	Capacidade de actuación eficaz dentro dun equipo de traballo
B12	Desenvolver as habilidades de aprendizaxe necesarias para emprender estudos posteriores cun alto grao de autonomía
B13	Capacidade de aprendizaxe e traballo autónomo
B14	Capacidade de aplicar os coñecementos teóricos e prácticos adquiridos nun contexto académico especializado
C1	Posuír e comprender coñecementos sobre as interrelacións existentes entre os distintos subsistemas que conforman o sistema empresarial
C3	Posuír e comprender coñecementos sobre os aspectos internos, funcións e procesos das organizacións incluíndo a súa natureza, estrutura, goberno, operativa e dirección.
C5	Posuír e comprender coñecementos sobre a relación entre a empresa e o seu entorno avaliando a súa repercusión na estratexia, comportamento, xestión e sustentabilidade empresarial
C6	Posuír e comprender coñecementos sobre os distintos procesos, procedementos e prácticas de xestión empresarial
D1	Xestión persoal efectiva en termos de tempo, planificación e comportamento, motivación e iniciativa tanto individual como empresarial
D2	Capacidade de lideranza, incluíndo empatía co resto de persoas
D3	Responsabilidade e capacidade para asumir compromisos
D4	Compromiso ético no traballo

Resultados previstos na materia			
Expected results from this subject	Training and Learning Results		
Coñecer os fundamentos da Teoría da organización para poder aplicalos na creación da estrutura organizativa da empresa	B1		D1
	B2		D2
	B4		D3
	B12		D4
	B13		
	B14		
Analizar as oportunidades e ameazas que expón a contorna a nivel organizativo.	B9	C1	D2
	B12	C3	D3
	B13	C5	
	B14	C6	

Describir as principais estruturas organizativas, coñecendo as súas vantaxes e inconvenientes, así como o tipo de empresa que as utiliza.	B1 B4 B5 B14		D2
Formular as relacións entre goberno corporativo, control, influencia e cultura organizativa.	B1 B2 B4 B5 B14		D2
Aplicar os procedementos de análises e coñecementos á resolución de problemas/cuestións organizativas concretas.	B1 B2	C1 C3 C5	D2
Identificar os diferentes enfoques da teoría e as distintas visións persoais dun equipo de traballo na realización dun proxecto común.	B1 B2 B4 B5 B9 B14	C3	D2

Contidos

Topic

CAPÍTULO I: FUNDAMENTOS DE TEORÍA DA ORGANIZACIÓN

CAPÍTULO II: O CONTEXTO DAS ORGANIZACIÓNS

CAPÍTULO III: ARQUITECTURA ORGANIZATIVA

CAPÍTULO IV: COMPORTAMENTO, GOBERNO, CONTROL, INFLUENCIA E CULTURA ORGANIZATIVA

CAPÍTULO V: DESENVOLVEMENTO ORGANIZACIONAL

Planificación

	Class hours	Hours outside the classroom	Total hours
Lección maxistral	28	28	56
Resolución de problemas de forma autónoma	15	15	30
Presentación	2	4	6
Seminario	2.5	5	7.5
Resolución de problemas e/ou exercicios	2	31	33
Traballo	0.5	17	17.5

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

Metodoloxía docente

	Description
Lección maxistral	Exposición por parte do profesor dos contidos sobre a materia obxecto de estudo, bases teóricas e/ou directrices do traballo, exercicios ou proxectos a desenvolver polo estudante.
Resolución de problemas de forma autónoma	Resolución e presentación de exercicios/cuestións/traballos por parte do alumno tanto de forma individual como en grupo baixo a proposta, guía e supervisión do profesor.
Presentación	Presentación e exposición por parte do alumnado ante o docente e/ou un grupo de estudantes dun tema sobre contidos da materia ou dos resultados dun traballo, exercicio, proxecto, etc. Traballarase en grupo.
Seminario	Titorías en grupo reducido. Reunións que o alumno mantén co profesorado da materia para asesoramento, desenvolvemento e supervisión de actividades da materia no proceso de aprendizaxe.

Atención personalizada

Methodologies	Description
Seminario	Titorías en grupo reducido. Reunións que o alumno mantén co profesorado da materia para asesoramento, desenvolvemento e supervisión de actividades da materia no proceso de aprendizaxe.

Avaliación

Description		Qualification	Training and Learning Results		
Resolución de problemas de forma autónoma	Proba obxecto de avaliación continua. Consiste na resolución, de forma individual ou en grupo, de cuestións expostas, guiadas e supervisadas polo profesorado sobre a materia. Avaliarase a participación do alumno e a súa capacidade de integración dos conceptos desenvolvidos en clase	20	B1	C1	D1
			B12	C3	
			B13	C5	
			B14	C6	
Presentación	Exposición oral por parte do alumnado dun tema concreto ou dun traballo (previa presentación escrita)	15	B1	C1	D1
			B2	C3	D2
			B4	C5	D3
			B5	C6	D4
Resolución de problemas e/ou exercicios	Dúas probas con igual peso cada unha para avaliar os coñecementos adquiridos polo alumnado sobre a materia. A resposta debe ser breve. Terase en conta a capacidade de entendemento, de relación entre conceptos e de aplicación a distintas situacións e continxencias, por parte do estudiantado.	50	B1	C1	D1
			B2	C3	D3
			B12	C5	
			B13	C6	
			B14		
Traballo	Realización por parte do alumnado dun traballo escrito sobre un tema concreto. Avaliarase a súa capacidade de aplicar os conceptos asimilados nas clases maxistras a situacións nun contexto real ou similar.	15	B1	C1	D1
			B2	C3	D2
			B4	C5	D3
			B5	C6	D4

Other comments on the Evaluation

O método de avaliación da materia por defecto será a Avaliación Continua (AC). A concreción das actividades a realizar dependerá en gran medida do número de alumnos, medios para traballar en grupo, etc, e os detalles das puntuacións obtidas nas diferentes actividades a realizar se explicitarán na plataforma de teledocencia.

Alternativamente ao sistema de avaliación continua, o estudiantado poderá ser avaliado en Avaliación Global (AG) cun exame final que suporá o 100% da cualificación, tanto na convocatoria ordinaria como na extraordinaria.

Na convocatoria de fin de carreira, o exame suporá o 100% da cualificación.

Os estudantes que non participen na Avaliación Continua nin na Avaliación Global, figurarán nas actas como ☐non presentados☐.

Recoméndase ao alumnado ter en conta o Título VII (Do uso de medios ilícitos), do Regulamento sobre a Avaliación, a calificación e a calidade da docencia e do proceso de aprendizaxe do estudiantado:

(<https://secretaria.uvigo.gal/uv/web/normativa/public/normativa/documento/downloadbyhash/4904ced4d24eb81fe5715ddde2c48c59c0a7c4d624cd0e7491df7a753985ccfa>)

As datas e horas das probas de AG (de primeira e segunda oportunidade) son as especificadas no calendario de probas de avaliación aprobado pola Xunta de Facultade para o curso 2023/24. En caso de conflito ou disparidade entre as datas de exames, prevalecerán as publicadas na web da facultade, <http://fcee.uvigo.es/organizacion-docente.html>.

Os horarios de titorías dos docentes da materia estarán dispoñibles na secretaría virtual.

Esta materia no PCEO Grao en Administración e Dirección de Empresas - Grao en Dereito, impártese no 2º cuatrimestre do terceiro curso e o profesorado responsable está integrado por Fernando Comesaña Benavides e José Santiago Gómez Fraiz.

Bibliografía. Fontes de información

Basic Bibliography

Cabanelas, J., et al, **Lecturas teoría de la organización**, 2020

Complementary Bibliography

Argyris, C., **On organizational learnig**, 1994

Hodge, B.J., et al, **Teoría de la organización, un enfoque estratégico**, 1998

Recomendacións

Subjects that it is recommended to have taken before

Empresa: Fundamentos de administración/V03G020V01102

Empresa: Xestión de empresas/V03G020V01203

Other comments

Esta materia no PCEO Grao en Administración e Dirección de Empresas-Grao en Dereito impártese no 2º cuadrimestre do 3º curso e o profesorado responsable está integrado por Fernando Comesaña Benavides e José Santiago Gómez Fráiz.

IDENTIFYING DATA				
Accounting analysis				
Subject	Accounting analysis			
Code	V03G020V01601			
Study programme	Grado en Administración y Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	9	Mandatory	3rd	2nd
Teaching language	#EnglishFriendly Spanish			
Department				
Coordinator	Crespo Domínguez, Miguel Ángel			
Lecturers	Crespo Domínguez, Miguel Ángel Vila Biglieri, Jorge Eduardo			
E-mail	macrespo@uvigo.es			
Web				
General description	Analysis of the financial information of the societies mercantiles, through the his annual accounts. English Friendly subject: International students may request from the teachers: a) resources and bibliographic references in English, b) tutoring sessions in English, c) exams and assessments in English".			

Training and Learning Results	
Code	
B3	Skills related to the use of those computer applications used in business management
B4	Ability to transmit ideas, information, problems and solutions to the both specialised and lay public
C4	Acquire and understand knowledge regarding: The economic framework regulating business activities and the corresponding legislation
C6	Acquire and understand knowledge regarding: The different processes, procedures and practices related to business management
D5	Motivation for quality and continuous improvement

Expected results from this subject			
Expected results from this subject		Training and Learning Results	
Know, understand and how to use the different regulatory levels (international and national) that regulate the issuance of accounting information by companies		B3	C4
Know, understand and how to apply decision-making tools		B4	C6 D5
Use spreadsheets to record, analyse and show the financial information		B3	

Contents	
Topic	
1. Financial Analysis	Introduction Economic Information-Financial Objective Foundations
2. Financial Statements	Balance Comprehensive Income Statement Cashflow Statement Notes
3. Consolidation of Financial Statemets	Introduction Business Combinations The Control Procedures of Consolidation
4. Auditor's Opinion	Introduction Auditing Normative Auditing Report
5. Economic and Financial Analysis	Introduction Analysis Instruments and Techniques Identifying Distorting Practices in Financial Information Profitability Calculation and Evaluation of the Calculation and Evaluation of the Risk Forecasting business insolvency and rating securities Securities ratings

Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	45	87	132
Problem solving	19.5	45	64.5
Seminars	7.5	15	22.5
Essay questions exam	3	0	3

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

Methodologies

	Description
Lecturing	Exhibition in the classroom by part of the professor of the contained more relevant, from the base of teaching material place to disposal of the students in platform and bibliography indicated.
Problem solving	Proposal of practical exercises in group of reduced laboratory how supplement of the theoretical explanation of the contained of the subject. Joint resolution with the students and attention customized of the teacher. Resolution of doubts to the students and consideration, when fulfil, of tools computings.
Seminars	Control of the process of learning of the students and evaluation of the knowledge in groups reduced from activities proposed pole professor and his resolution and interaction with the students. Possibility of evaluation of knowledges and skills.

Personalized assistance

Methodologies Description

Problem solving	Proposal of practical exercises in group of laboratory reduced as I complement of the theoretical explanation of the contents of the matter. Conjoint resolution with the students and personalised attention of the educational. Resolution of doubts to the students and consideration, where appropriate, of computer tools.
Seminars	Resolution with the students and personalised attention of the educational. Resolution of doubts to the students and consideration, where appropriate, of computer tools.

Assessment

	Description	Qualification	Training and Learning Results	
Seminars	Evidence of learning through a set of activities proposed to the student to consolidate their learning process during the academic year and evaluated in a small group on a voluntary basis. Assessment of group work skills and adaptation to work environments with special emphasis on social behavior	75	B3 B4	D5
Essay questions exam	Resolution of a written written test, at the end of the semester, on the acquisition of competences of the subject. In case of not having passed the subject by continuous evaluation, the student must obtain a minimum of 5/10 in this test.	25	B3 B4	C4 C6

Other comments on the Evaluation

In continuous evaluation, each test scores out of 10 points but the weighting is: Individual Accounts 15%, Consolidated Accounts 15%, Accounting Analysis 15% and Theoretical Aspects and Audit Reports 30%.

Students who have obtained more than 4 points in each test and whose average mark is equal to or greater than 5 points will have passed the subject.

The final exam will improve the grade obtained in continuous assessment.

Alternatively to the system of continuous evaluation, the student will be able to be evaluated with ordinary call examination that will suppose 100% of the qualification. The same for the extraordinary call.

In the announcement of end of career, the examination will suppose 100% of the qualification.

Sources of information

Basic Bibliography

Crespo, **Información financiera y Análisis de Estados Financieros**, 3ª,

Revsine, Collins, Johnson, **Financial Reporting and Analysis**, 5ª,

Alvarez Melcón y Corona Romero, **Cuentas Anuales Consolidadas**,

Complementary Bibliography

Recommendations

Subjects that it is recommended to have taken before

Financial accounting 2/V03G020V01401

Business: Financial Accounting I/V03G020V01301

Other comments

It is essential to study the subject day-by-day

In the Management and Law Double Degree, this subject is taught in the second semester of the fourth year and the responsible teacher is Miguel Ángel Crespo Domínguez.

IDENTIFYING DATA				
Contabilidade de custos				
Subject	Contabilidade de custos			
Code	V03G020V01602			
Study programme	Grao en Administración e Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	9	Mandatory	3	2c
Teaching language	Castelán			
Department	Economía financeira e contabilidade			
Coordinator	Ruiz Blanco, María Silvia			
Lecturers	Docampo Barrueco, José María Ruiz Blanco, María Silvia			
E-mail	sblanco@uvigo.es			
Web				
General description	Esta materia ten como obxecto básico o tratamento da información para a valoración das existencias, a planificación e o control da actividade das organizacións e a información contable para o proceso de toma de decisións. A materia está orientada basicamente sobre empresas industriais, no seu ámbito interno, coa análise do proceso produtivo da empresa.			

Resultados de Formación e Aprendizaxe	
Code	
B1	Capacidade de análise e síntese
B2	Pensamento crítico e autocrítico
B3	Habilidades relacionadas co uso de aplicacións informáticas utilizadas na xestión empresarial
B5	Habilidades de comunicación oral e escrita
B6	Habilidades de comunicación a través de Internet e, dominio de ferramentas multimedia para a comunicación a distancia
B8	Comunicarse con fluidez no seu entorno, incluíndo competencias interpersoais de escoita activa, negociación, persuasión e presentación
C1	Posuír e comprender coñecementos sobre as interrelacións existentes entre os distintos subsistemas que conforman o sistema empresarial
C3	Posuír e comprender coñecementos sobre os aspectos internos, funcións e procesos das organizacións incluíndo a súa natureza, estrutura, goberno, operativa e dirección.
C5	Posuír e comprender coñecementos sobre a relación entre a empresa e o seu entorno avaliando a súa repercusión na estratexia, comportamento, xestión e sustentabilidade empresarial
C6	Posuír e comprender coñecementos sobre os distintos procesos, procedementos e prácticas de xestión empresarial
C7	Posuír e comprender coñecementos sobre as principais técnicas instrumentais aplicadas ao ámbito empresarial
C8	Aplicar os coñecementos adquiridos a futuras situacións profesionais e desenvolver competencias relacionadas coa elaboración e defensa de argumentos e resolución de problemas dentro da súa área de estudo
C9	Identificar a xeneralidade dos problemas económicos que se suscitan nas empresas, e saber utilizar os principais instrumentos existentes para a súa resolución
C10	Valorar, a partir dos rexistros relevantes de información, a situación e previsible evolución dunha empresa
C11	Tomar decisións estratéxicas utilizando diferentes tipos de modelos empresariais
C12	Solucionar de maneira eficaz problemas e tomar decisións utilizando métodos cuantitativos e cualitativos apropiados, incluíndo entre eles a identificación, formulación e solución dos problemas empresariais
C13	Mobilidade e adaptabilidade a entornos e situacións diferentes
C14	Elaborar os plans e políticas nas diferentes áreas funcionais das organizacións
C15	Ter a capacidade de reunir e interpretar datos relevantes para emitir xuízos que inclúan unha reflexión sobre temas relevantes de índole social, científica ou ética
C16	Habilidades na procura, identificación e interpretación de fontes de información económica relevante

Resultados previstos na materia	
Expected results from this subject	Training and Learning Results

Recoñecer aos usuarios da información e as súas particulares necesidades informativas.	B1 B2 B3 B5 B6 B8	C1 C3 C6 C7 C8 C9 C10 C13 C15 C16
Aplicar modelos contables de custos sobre a base da realidade empresarial a analizar.	B1 B2 B3 B5 B6 B8	C1 C3 C5 C6 C8 C9 C12 C13 C14
Aplicar técnicas presupuestarias para a planificación da actividade da empresa.	B1 B2 B3 B5 B8	C1 C3 C5 C6 C7 C8 C9 C10 C11 C12 C13 C14 C15 C16
Construir un sistema de información para a toma de decisións.	B1 B2 B3 B5 B6 B8	C1 C3 C5 C6 C7 C8 C9 C10 C11 C12 C13 C14 C15 C16

Contidos

Topic

1. Introducción ao custo. Conceptos básicos

2. El comportamiento de los costes

3. O custo dos materiais

4. O custo de persoal

5. Os custos indirectos de produción

6. O custo de oportunidade dos recursos

financeiros. Os custos do período

7. A produción múltiple: Producción común e produción conxunta

8. Os custos por ordes de traballo ou pedido

9. Os custos por procesos

10. O sistema de custos baseado nas actividades (ABC)

11. O sistema de custos variables

12. Os custos predeterminados. Orzamentos e estándares

13. Toma de decisións

Planificación			
	Class hours	Hours outside the classroom	Total hours
Resolución de problemas	35	65	100
Saídas de estudo	2	2	4
Lección maxistral	37	60	97
Resolución de problemas e/ou exercicios	3.5	20.5	24

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

Metodoloxía docente	
	Description
Resolución de problemas	Proposta de exercicios en seminarios prácticos, con resolución guiada polo profesor e tras o previo desenvolvemento de casos similares por parte dos alumnos.
Saídas de estudo	Visitas a empresas para coñecer o seu proceso produtivo
Lección maxistral	Exposición na aula, por parte do docente, dos contidos máis relevantes e de maior dificultade conceptual. Control da aprendizaxe.

Atención personalizada	
Methodologies	Description
Resolución de problemas	Nos seminarios prácticos, o alumno ten a posibilidade de resolver todas as dúbidas que poden xurdirlle no seu traballo en casa e na aula. O horario e o procedemento de solicitude das tutorías será indicado na Moovi da materia.

Avaliación				
	Description	Qualification	Training and Learning Results	
Resolución de problemas	Evidencias da aprendizaxe práctica a través da resolución das cuestións que se propoñen ao alumno durante o curso, para consolidar o seu proceso de aprendizaxe na materia. Estas probas son presenciais.	65	B1 B2 B3 B5 B6 B8	C1 C3 C5 C6 C7 C8 C9 C10 C11 C12 C13 C14 C15 C16
Resolución de problemas e/ou exercicios	Resolución dunha proba escrita presencial, ao final do cuadrimestre, sobre a adquisición de competencias. Esíxese un nivel mínimo en teoría e en práctica da devandita proba para superar a convocatoria. Valorarase contido e forma da proba escrita.	35	B1 B2 B3 B5 B6 B8	C1 C3 C5 C6 C7 C8 C9 C10 C11 C12 C13 C14 C15 C16

Other comments on the Evaluation

Esta guía é aplicable en docencia exclusivamente presencial. A nota da avaliación continua terá vixencia para as convocatorias que dá dereito a matrícula de cada curso académico. A nota final do curso (para primeira e segunda oportunidade) será a maior de: a) suma da nota obtida nas probas de avaliación realizadas ao longo do cuadrimestre (cunha ponderación do 65% sobre o total), e da nota obtida nunha última proba que coincidirá coa data da avaliación global en primeira oportunidade (cunha ponderación do 35% do total), exixirase nesta última proba unha nota mínima de 2,5 puntos, e b) nota obtida na proba da avaliación global.

A concreción das actividades a realizar dependerá en gran medida do número de alumnos, a presencialidade total ou híbrida, os medios para traballar en grupo, etc.

Si no proceso de corrección das distintas probas de avaliación, incluída a final, o equipo docente o considerase necesario, poderase convocar ao alumnado afectado a ler e aclarar os contidos da proba realizada.

As datas e horas das probas de AG (de primeira e segunda oportunidade) son as especificadas no calendario de probas de avaliación aprobado pola Xunta de Facultade para o curso 2023/24. En caso de conflito ou disparidade entre as datas de exames, prevalecerán as publicadas na web da facultade, <http://fccee.uvigo.es/organizacion-docente.html>.

Conductas inadecuadas o pouco respetuosas para la convivencia en el aula afectarán a la valoración final, polo que recoméndase ao alumnado ter en conta o Título VII (Do uso de medios ilícitos), do Regulamento sobre a Avaliación, a calificación e a calidade da docencia e do proceso de aprendizaxe do estudiantado (<https://secretaria.uvigo.gal/uv/web/normativa/public/normativa/documento/downloadbyhash/4904ced4d24eb81fe5715ddde2c48c59c0a7c4d624cd0e7491df7a753985ccfa>)

Bibliografía. Fontes de información

Basic Bibliography

Mallo, C.; Kaplan, R.; Meljem, S; Giménez, C., **Contabilidad de Costos y Estratégica de Gestión**, Prentice Hall,

Fullana Belda, C.; Paredes Ortega, J.L., **Manual de Contabilidad de costes**, Delta,

Aibar Guzman, B. y Aibar Guzman, C., **Contabilidad de Costes y Gestión. Teoría y práctica**, Ibergarceta publicaciones SL, 2022

Buendía Carrillo, D.; García Meca, E., **Casos prácticos de Contabilidad de gestión**, Pirámide, 2016

Vacas Guerrero, C.; Bonilla Priego, M.J.; Santos Cebrián, M.; Avilés Palacios, C., **Contabilidad de costes**, Pirámide, 2019

Complementary Bibliography

Azparren Pérez, M.R., **Manual de contabilidad de costes**, Universidad pública de Navarra,

AECA, **Principios de Contabilidad de Gestión**, AECA,

Alvarez-Dardet Espejo, M.C.; Gutiérrez Alonso, F., **Contabilidad de gestión. Cálculo de costes**, Pirámide,

Drury, C., **Management and Cost Accounting**, Chapman and Hall. Londres,

Mallo, C.; Rocafort, A. (Ed.), **Contabilidad de Dirección para la toma de decisiones. Contabilidad de gestión y de costes**, Profit, 2014

Ripoll, V. y otros, **Casos prácticos resueltos de Contabilidad de Costes**, Profit, 2011

Horngren, CH. y otros, **Cost Accounting: a managerial emphasis**, Pearson, 2014

Recomendacións

Subjects that continue the syllabus

Auditoría/V03G020V01901

Subjects that are recommended to be taken simultaneously

Análise contable/V03G020V01601

Subjects that it is recommended to have taken before

Contabilidade financeira II/V03G020V01401

Empresa: Contabilidade financeira I/V03G020V01301

Other comments

Esta materia no PCEO Grao en Administración e Dirección de Empresas-Grao en Dereito se imparte no 1º cuatrimestre do 4º curso e o profesor responsable é José maría Docampo Barrueco.

IDENTIFYING DATA**International strategic management**

Subject	International strategic management			
Code	V03G020V01603			
Study programme	Grado en Administración y Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	3rd	2nd
Teaching language	#EnglishFriendly Spanish English			
Department				
Coordinator	Guisado González, Manuel			
Lecturers	González Garrido, Ada Alicia González Loureiro, Miguel Guisado González, Manuel Rodríguez Domínguez, María del Mar			
E-mail	manuelguisado@uvigo.es			
Web	http://moovi.uvigo.gal			
General description	The accelerated process of globalization of the world economic system is causing important consequences for the activity of companies, which are increasingly forced to act in international markets. Therefore, it is necessary to study and understand the factors that lead to the globalization of business and, above all, the most appropriate strategies to deal with this new reality. Understanding and choosing the strategy for entering foreign markets, knowing the location of the activities in the value chain, understanding the marketing strategies for products or services and analyzing the management of the cultural distance between countries, are some of the objectives of this assignment.			
	English Friendly subject: International students may request from the teachers: a) resources and bibliographic references in English, b) tutoring sessions in English, c) exams and assessments in English			

Training and Learning Results

Code	
B1	Ability to analyse and synthesise
B2	Critical and self-critical thinking
B5	Oral and written communication skills.
B8	Capable of fluent communication within the student's context including interpersonal skills such as active listening, negotiation, persuasion and presentation
B9	Ability to work effectively within a team
B10	Issue assessment reports on specific situations regarding companies and markets
B11	Design global management projects or projects related to the functional areas within a company
B13	Capacity for learning and independent work
B14	Capacity to apply the theoretical and practical knowledge acquired in a specialised academic context
C1	Acquire and understand knowledge regarding: the relationships between the different subsystems that make up the business system
C3	Acquire and understand knowledge regarding: Internal aspects, functions and processes of organisations including their nature, structure, direction, operation and management
C5	Acquire and understand knowledge regarding: The relationship between the business and its surroundings, evaluating its impact on business strategy, behaviour, management and sustainability
C11	Make strategic decisions using different types of business models
C12	Solve problems effectively and make decisions using the appropriate quantitative and qualitative methods, including the identification, expression and solution of business problems
C13	Mobility and adaptability to different contexts and situations
D1	Effective personal management in terms of time, planning and behaviour, motivation and initiative both as an individual and as a member of the business community
D2	Capacity for leadership, including empathy with others
D3	Responsibility and the capacity to take on commitments
D4	Ethical commitment in work
D5	Motivation for quality and continuous improvement

Expected results from this subject

Expected results from this subject	Training and Learning Results		
To be able to apply the main theories of international trade, ranging from the classic paradigms to the approaches that explain the flows of international trade by departing from the activities the firms develop	B1 B13	C5	D1 D5
To be able to distinguish between the main factors driving the acceleration of the firms' internationalization that began in the Twentieth Century	B1 B2 B13	C1 C3 C5	D1 D5
To identify some of the most frequently used organizational structures in the international business arena	B1 B13	C3	D1 D5
To distinguish between the relevant factors affecting the firm's competitive strategy in foreign markets	B1 B2 B13	C1 C3 C5 C11	D1 D5
To evaluate the different alternatives of entry modes to foreign markets: exports, cooperative agreements and foreign direct investments	B1 B10	C5 C11	D1 D5
To synthesize the specific features that are to be considered when managing a multinational enterprise strategically	B1 B10 B13	C1 C3 C5	D1 D5
To demonstrate the handling of the appropriate theoretical concepts in order to interpret and resolve certain problems related with the management of international firms	B1 B5 B8 B9 B10 B11 B13 B14	C1 C3 C5 C11 C12 C13	D1 D2 D3 D4 D5

Contents

Topic

INTERNATIONAL TRADE THEORIES

ORIGIN OF THE INTERNATIONAL ACCELERATION

THE BASIC PROCESS OF INTERNATIONALIZATION

THE PROCESS OF EXPORTING

EXPORTS: FIRM vs. NATIONAL PRODUCTIVITY

OUTSOURCING

INTERNATIONAL STRATEGIC ALLIANCES

BASIC STRATEGIES OF MULTINATIONALIZATION

Planning

	Class hours	Hours outside the classroom	Total hours
Introductory activities	1	0	1
Lecturing	18.5	0	18.5
Case studies	22.5	15	37.5
Mentored work	2.5	15	17.5
Objective questions exam	3	50	53
Project	2.5	20	22.5

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

Methodologies

	Description
Introductory activities	Activities to take contact and gather information about the students, as well as to present the subject
Lecturing	Exhibition by the professor of the subject, theoretical bases, analysis of real situations, and/or guidelines of a work, exercise or project to develop by the student
Case studies	Analysis of a fact, problem or real event with the aim to know it, interpreted, resolved, generate hypothesis, contrast data, complete knowledges, diagnosed and trained in alternative procedures of solution
Mentored work	The student develops exercises or projects in the classroom with the professor supervision. Its development can be linked with autonomous activities of the student

Personalized assistance

Methodologies Description

Lecturing	Exhibition by the professor of the subject, theoretical bases, analysis of real situations, and/or guidelines of a work, exercise or project to develop by the student
Case studies	Analysis of a fact, problem or real event with the aim to know it, interpreted, resolved, generate hypothesis, contrast data, complete knowledges, diagnosed and trained in alternative procedures of solution
Mentored work	The student develops exercises or projects in the classroom with the professor supervision. Its development can be linked with autonomous activities of the student

Assessment					
Description		Qualification	Training and Learning Results		
Case studies	In order to opt for continuous evaluation, it will be necessary to submit several resolved cases. In the case of opting for the non-continuous evaluation, a practical exam will also be carried out. In both cases, a minimum score of five points (out of 10) will be required in order to make the average with the rest of the items.	20	B1 B2 B5 B8 B9 B10 B11 B13 B14	C11 C12 C13	D1 D2 D3 D4 D5
Objective questions exam	Several tests will be carried out to evaluate the knowledge acquired on the subject during the course, tests that will refer both to the knowledge acquired through the reference bibliography, and to the development and content of the classes. A minimum score of five points (out of 10) will be required to be able to make the average with the rest of the items.	60	B1 B2 B10 B13	C1 C3 C5 C11	D1 D5
Project	It will be necessary to deliver a project carried out in a group to evaluate the knowledge acquired during the course. A minimum score of five points (out of 10) will be required to be able to make the average with the rest of the items.	20	B1 B2 B5 B8 B9 B10 B11 B13 B14	C11 C12 C13	D1 D2 D3 D4 D5

Other comments on the Evaluation

Students may choose to be assessed using the continuous assessment (CA) system, or alternatively opt for a Global Assessment (GA) test. The default assessment is the CA. Students may choose GA according to the procedure and deadline established by the centre. The choice of GA implies the waiver of the right to continue being assessed by means of the remaining CA activities and the grade obtained up to that moment in any of the tests that have already been taken.

Continuous assessment: In this case, the student will take several partial liberating theoretical exams. To pass it, a minimum grade of 5 (out of 10) is required and the weight of these exams in the final grade will be 60% (none of them, individually considered, will have a weight that exceeds 40% of the final mark).

The remaining 40% of the grade will correspond to the practical part, divided equally between the presentation of cases (20%) and the completion of a project (20%). To be able to take these two tests it is necessary to attend 80% of the seminars and to pass them you must achieve a minimum grade of 5 out of 10 in each of them.

In cases where the student has decided to opt for CA and has not passed the subject, they may take the official exams to recover the part(s) they have failed. In this sense, the grade obtained in the passed part will be saved, and the student will only need to take the first period exam with the failed part. Likewise, the approved parts will be kept for the examination of the second period.

For successive calls, the approved parts will not be saved.

Global assessment: In any case, in each call there will be a theoretical exam of the subject that will have a weight of 60% of the grade. In this case, it will also be necessary to deliver on the same day or before a piece of work done individually that will weigh 20%. The remaining 20% will correspond to the realization of a practical exam and the delivery of the practical cases carried out by the students of continuous evaluation. You need to get a minimum score of 5 points (out of 10) in each part to be able to average.

Students who do not take part in the CA or the GA will appear in the minutes as "no-shows".

It is recommended that students take into account Title VII (On the use of illicit means) of the Regulations on Assessment, Grading and Quality of Teaching and the Student Learning Process:

<https://secretaria.uvigo.gal/uv/web/normativa/public/normativa/documento/downloadbyhash/4904ced4d24eb81fe5715ddde2c48c59c0a7c4d624cd0e7491df7a753985ccfa>

The dates and times of the GA tests (first and second chance) are those specified in the calendar of assessment tests approved by the Faculty Board for the academic year 2023/24. In case of conflict or disparity between the exam dates, those published on the faculty website, <http://fccee.uvigo.es/organizacion-docente.html>, will prevail.

In the extraordinary End of Degree call, a final exam will be held that will account for 100% of the grade.

The differences in the evaluation method used by the centers of the Faculty of Economic and Business Sciences of Vigo and the Faculty of Business Sciences and Tourism of Ourense are due to the necessary adaptation of the same proposed learning outcomes and competencies to the different organization of teaching used by both centers. In any case, the exact weights of each test will be announced at the beginning of the course on the tele-teaching platform.

Sources of information

Basic Bibliography

Guisado Tato, M., **Internacionalización de la empresa**, Pirámide, 2002

Guisado Tato, M., **Estrategias de multinacionalización y política de la empresa**, Pirámide, 2003

Daniels, Radebaugh, Sullivan,, **International Business**, Pearson International Edition, 2015

Arteaga Ortiz, Jesús, **Manual de internacionalización**, ICEX, 2017

Complementary Bibliography

Guerras Martín, LA e Navas Lopez, JE, **La dirección estratégica de la empresa: teoría e aplicaciones**, Thomson, 2007

Hernández García, A, **Internacionalización y competitividad en la economía española: factores relevantes para la empresa**, Pirámide, 2010

Hill, CWL, **Negocios internacionales: competencia en el mercado global**, Mc Graw Hill, 2011

Verbeke, A, **International business strategy: rethinking the foundations of global corporate success**, Cambridge University Press, 2013

Cavusgil, Knight, Riesenberger, **International Business: The new realities**, Pearson, 2014

Griffin, Pustay, **International Business**, Pearson International Edition, 2007

Recommendations

Subjects that it is recommended to have taken before

Business: Basics of management/V03G020V01102

Business: Business management/V03G020V01203

Strategic management/V03G020V01503

Organizational theory/V03G020V01505

Other comments

Students will be provided with the specific information and guidelines necessary at each stage of the learning process.

The subject is also taught in the PCEO Ade-Dereito in the 5th year, 2nd semester. The coordinator is Professor Oscar García Álvarez.

The tutorials of the teachers will be collected in the MOOVI platform.

IDENTIFYING DATA				
Asset valuation				
Subject	Asset valuation			
Code	V03G020V01604			
Study programme	Grado en Administración y Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	3rd	2nd
Teaching language	Spanish			
Department				
Coordinator	Cabaleiro Casal, María José			
Lecturers	Cabaleiro Casal, María José San Martín Campos, Carmen			
E-mail	mcasal@uvigo.es			
Web				
General description	In the matter assessment of active the student purchases relative knowledges to the active financial, as well as to the main methods and models for his assessment.			

Training and Learning Results	
Code	
B1	Ability to analyse and synthesise
B2	Critical and self-critical thinking
B3	Skills related to the use of those computer applications used in business management
B4	Ability to transmit ideas, information, problems and solutions to the both specialised and lay public
B5	Oral and written communication skills.
B6	Communication skills through the Internet, as well the ability to use multimedia tools for remote communication
B8	Capable of fluent communication within the student's context including interpersonal skills such as active listening, negotiation, persuasion and presentation
B9	Ability to work effectively within a team
B10	Issue assessment reports on specific situations regarding companies and markets
B11	Design global management projects or projects related to the functional areas within a company
B12	The student should have developed those learning skills necessary for undertaking further studies with a high degree of autonomy
B13	Capacity for learning and independent work
B14	Capacity to apply the theoretical and practical knowledge acquired in a specialised academic context
C1	Acquire and understand knowledge regarding: the relationships between the different subsystems that make up the business system
C7	Acquire and understand knowledge regarding: The main instrumental techniques applied to the business context
C11	Make strategic decisions using different types of business models
C16	Skills in looking for, identifying and interpreting sources of relevant economic information
D3	Responsibility and the capacity to take on commitments
D4	Ethical commitment in work
D5	Motivation for quality and continuous improvement

Expected results from this subject			
Expected results from this subject	Training and Learning Results		
Possess and comprise knowledges on assessment	B1	C1	
	B4	C7	
	B13	C16	
	B14		
Apply the knowledges to possible professional situations.	B1	C1	D3
	B2	C7	D4
	B9	C11	
	B11	C16	
	B12		
	B13		

Gather and interpret notable data to issue trials on the assessment of active	B1 B2 B3 B4 B5 B6 B8 B9 B13 B14	C1 C7 C11 C16	D3 D4
Transmit information and results of assessment of active	B4 B5 B6 B8 B10 B11 B13 B14	C16	D4 D5

Contents

Topic

1. Introduction to Asset Valuation
2. Bonds Valuation
3. Portfolio Valuation
4. Extension of asset valuation models

Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	17.5	20	37.5
Case studies	0	20	20
Problem solving	5	30	35
Laboratory practical	17.5	30	47.5
Problem and/or exercise solving	10	0	10

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

Methodologies

	Description
Lecturing	Theoretical explanation of the contained of the subject.
Case studies	An activity dealing with a real case study.
Problem solving	The student must analyze and solve the problems and/or exercises autonomously.
Laboratory practical	Activities of application of the knowledges to concrete situations and of acquisition of basic skills and process related with the matter object of study. They develop in computer classrooms. Continuous assessment.

Personalized assistance

Methodologies	Description
Lecturing	The student can attend the personalized tutorials, at the established time, to solve all the doubts that they have in relation to the contents treated in the theoretical sessions.
Laboratory practical	The student will receive help for the activities in the laboratory practicals.

Assessment

Description	Qualification	Training and Learning Results
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Problem solving	Activity in which they formulate problems and/or exercises related with the matter. The student/to has to analyse and resolve the problems and/or exercises of autonomous form.	30	B1 B2 B3 B4 B5 B6 B8 B9 B10 B11 B12 B13 B14	C1 C7 C11 C16	D3 D4 D5
Laboratory practical	Activities of application of the knowledges to concrete situations and of acquisition of basic skills and process related with the matter object of study. They develop them in computer classrooms. Continuous assessment.	30			
Problem and/or exercise solving	It values that the student achieve the suitable solutions, apply routines and procedures of transformation of the available information and interpret the results.	40	B1 B2 B3 B4 B5 B10 B11 B12 B13 B14	C1 C7 C16	D3 D4 D5

Other comments on the Evaluation

The students will be able to opt by the continuous evaluation (100% final note) or, of alternative way, by the global evaluation of all the matter in the final examinations of the official announcements (100% final note). In the official exam calls, the evaluation will mean 100% of the grade. The dates of the examinations can consult in the Web of the Faculty: <http://fccee.uvigo.es>

The differences between systems of evaluation between the distinct centres that give the Degree in Administration of Companies in the University of Vigo justifies by the necessary adaptation of the measurement of the achievement of the same results of learning and acquisition of equal competitions to the different educational organisations of each Centre, especially regarding type of groups and half number of students by group.

Sources of information

Basic Bibliography

Suarez Suarez, A.S., **Decisiones óptimas de inversión y financiación en la empresa**, 22, Pirámide, 2014

Cabaleiro Casal, M.J., **Valoración de Activos: Material didáctico de la asignatura**, 2023

Marín, M. y Rubio, G., **Economía Financiera**, 1, Antoni Bosch, 2001

Complementary Bibliography

Recommendations

Subjects that continue the syllabus

Banking management/V03G020V01931

Financial engineering/V03G020V01922

Financial planning/V03G020V01702

Subjects that it is recommended to have taken before

Business: Mathematics of financial transactions/V03G020V01202

Statistics: Statistics/V03G020V01204

Mathematics: Mathematics/V03G020V01104

Investment decisions/V03G020V01402

Econometrics/V03G020V01304

Financing decisions/V03G020V01501

Other comments

At the beginning of each topic the student is provided with the bibliography and the specific resources necessary for the adequate tracings of its content.

Students who do not participate in the CE or in the EG, will appear in the minutes as "no-shows".

It is recommended that students take into account Title VII (The use of illicit means), of the Regulation on the Evaluation, qualification and quality of teaching and the learning process of the student

(<https://secretaria.uvigo.gal/uv/web/normativa/public/normativa/documento/downloadbyhash/4904ced4d24eb81fe5715ddde2c48c59c0a7c4d624cd0e7491df7a753985ccfa>)

The dates and times of the EG tests (first and second chance) are those specified in the evaluation test calendar approved by the Xunta de Facultade for the 2023/24 academic year. In case of conflict or disparity between the exam dates, those published on the faculty website, <http://fccee.uvigo.es/organizacion-docente.html>, will prevail.

"This subject in the PCEO Degree in Administration and Direction of Companies-Right gives in the first cuatrimestre of the fifth course. The responsible professor is Francisco Xavier Martínez Cobas".

Tutoring information will be available on the Moovi platform.
