



(*)Facultade de Ciencias Empresariais e Turismo

Presentation

The Business Administration and Tourism School of Ourense is located in the Business & Law Building of the University Campus in the heart of the city.

The educational offer for the next course 2021-2022 is:

Titles of Degree:

- **Degree in Business Administration**
- **Degree in Tourism**
- **Double Degree Program "Business Administration + Computing Engineering"**
- **Double Degree Program "Business Administration + Law"**
- **Double Degree Program "Tourism + History"**
- **International Double Degree in Business Administration (Germany & Spain)**

Since the academic year 2015-2016, thanks to a Inter-Institutional cooperation agreement with Hochschule Bremerhaven, the Business Administration and Tourism School offers a **International Double Degree Programme** in Business Administration & Management at the **University of Vigo** and Bachelor of Arts in Business Administration at **Hochschule - Bremerhaven**. And for a third year, the **Business Administration International Program** is offered with more than 60 credits taught in English. Since 2016-17 we offer the **Tourism International Program** with more than 39 credits taught in English.

With these agreements and programs the Business Administration and Tourism School is committed to the internationalization of studies and the participation of students in mobility and exchanges programs, thus opening up a range of new horizons and future options.

Regarding POSTGRADUATE COURSES of the Business Administration and Tourism School:

- **Master Degree in Inland Tourism and Health Management and Planning**
- **MBA in Sport**

To obtain more information visits our page web <http://www.fcetou.uvigo.es/>

Come and visit us!

Organization chart

DECANAL TEAM

Dean

María Montserrat Cruz González

Telephone: 988 368 800

e-mail: decano.eto@uvigo.es

Secretary

Alberto Vaquero García

Telephone: 988368762

e-mail: secretario.facultade.eto@uvigo.es

Vicedean of Academic Planning

Francisco Tugores Martorell

Telephone: 988368770

e-mail: ftugores@uvigo.es

Vicedean of Undergraduate Studies and ICT

Javier Sánchez Sellero

Telephone: 988368742

e-mail: javiss@uvigo.es

Vicedean of Quality

Juan Manuel de los Rios Sánchez

Telephone: 988 368 816

e-mail: jmrrios@uvigo.es

Vicedean of International Relations

Elena De Prada Creo

Telephone: 988 368 726

e-mail: edeprada@uvigo.es

Location

Jurídico-Empresarial Building

University Campus Las Lagunas

32004 Ourense

Caretaker's office: + 34 988 368 700.

Student enrollment office: +34 988 368 803; administracion.eto@uvigo.es

Deanship Secretary: +34 988 368 800; secretario.eto@uvigo.es

Foreign Relations: edeprada@uvigo.es

General Information: info.eto@uvigo.es

Fax: + 34988 368 923.

Page web: www.fcetou.uvigo.es

Grado en Administración y Dirección de Empresas

Subjects

Year 3rd

Code	Name	Quadmester	Total Cr.
004G020V01501	Financing decisions	1st	6
004G020V01502	Marketing Management II	1st	6
004G020V01503	Strategic management	1st	6
004G020V01504	Corporate tax regime 1	1st	6
004G020V01505	Organizational theory	1st	6
004G020V01601	Accounting analysis	2nd	9
004G020V01602	Cost accounting	2nd	9
004G020V01603	International strategic management	2nd	6

IDENTIFYING DATA				
Decisións de financiamento				
Subject	Decisións de financiamento			
Code	004G020V01501			
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	Mareque Álvarez-Santullano, María Mercedes			
Lecturers	Mareque Álvarez-Santullano, María Mercedes			
E-mail	chedesmareque@uvigo.es			
Web				
General description	Interpretación e toma de decisións de financiamento en todas as posibles modalidades: autofinanciamento e financiamento externo. Análise do sistema financeiro. Estimación do custo das diferentes alternativas			

Competencias	
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 de aprendizaxe			
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 sobre 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 decisións de financiamento	-
As decisións de investimento e financiamento	-

Planificación

	Class hours	Hours outside the classroom	Total hours
Lección maxistral	27	28	55
Resolución de problemas	15	38	53
Prácticas con apoio das TIC	5	9	14
Exame de preguntas obxectivas	1	10	11
Exame de preguntas de desenvolvemento	2	15	17

*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 na aula, por parte do profesor dos contidos máis relevantes e de maior dificultade conceptual. Posibilidade de resolución e desenvolvemento de exemplos prácticos co obxectivo de clarificar os conceptos teóricos.
Resolución de problemas	Proposta de exercicios na aula, como complemento das sesións maxistras. Resolución realizada polo docente na aula e/ou polo alumnado, ben individualmente ou en grupo, mediante a súa exposición e presentación na aula. Debate de resultados.
Prácticas con apoio das TIC	Titorización individualizada e exposición da realización de forma autónoma ou en grupos reducidos de exercicios propostos nas sesións e, resolución de dúbidas por parte do docente.

Atención personalizada

Methodologies	Description
Resolución de problemas	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.
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 proba práctica ao final do cuadrimestre de maneira individual en ordenador sobre contidos desenvolvidos na materia.	10	B1 B3 B13 B14	C8 C12 C15	D5
Exame de preguntas obxectivas	Resolución dunha proba ao final do cuadrimestre en relación cos coñecementos teórico-prácticos adquiridos, mediante cuestionario de preguntas obxectivas.	30	B1 B2	C1 C2 C6 C7	D5

Exame de preguntas de desenvolvemento	Resolución de probas ao longo do cuadrimestre sobre a parte práctica da materia.	60	B1 B2 B10 B13 B14	C1 C2 C6 C7 C8 C12 C15	D5
---------------------------------------	--	----	-------------------------------	--	----

Other comments on the Evaluation

O método de avaliación exposto no punto anterior desta guía (‘Avaliación’) é para a avaliación continua. AVALIACIÓN CONTINUA: constará de seguintes probas: Dúas probas con exercicios prácticos que representan o 60%. Unha proba práctica a solucionar nunha aula informática en folla de cálculo a final de cuadrimestre que representa o 10%. Un test teórico-práctico sobre todos os temas da materia no exame final oficial de xaneiro que representa o 30%. Considérase superada a materia na avaliación continua se o alumnado alcanza 5 puntos dos 10 totais que valen as distintas probas anteriormente especificadas. En caso contrario, a nota na acta de xaneiro será de suspenso (NP no seu caso). As notas obtidas nas probas de avaliación continua durante o cuadrimestre (probas entre setembro e decembro) gárdanse para a convocatoria de xullo.

Por outra parte, o alumnado poderá renunciar ás notas obtidas durante o cuadrimestre en avaliación continua (notas das probas realizadas entre setembro e decembro) e presentarse ao exame que leva a cabo na convocatoria de xaneiro sobre a totalidade da materia, exame sobre o 100% da materia de valor 10 puntos (este exame terá un formato igual ou similar ao que se realiza para a avaliación non continua). A nota para considerar na acta da convocatoria de xaneiro para o alumnado que se acolla a esta última opción será a desta última proba. Se o alumnado non superase este exame de 10 puntos deberá presentarse na convocatoria de xullo a un novo exame na mesma modalidade de exame (é dicir, exame a 10 puntos sobre a totalidade da materia).

AVALIACIÓN NON CONTINUA: na convocatoria de xaneiro e xullo, aquel alumnado que elixa a avaliación non continua realizará un exame sobre toda a materia (100% da materia) cuxo valor é de 10 puntos. Este exame conterá unha parte con preguntas obxectivas teórico-prácticas e outra parte eminentemente práctica. Parte desta última poderá pedirse que se desenvolva/solucione a través de folla de cálculo nunha aula informática.

Por tanto, o alumnado poderá optar entre avaliación continua a través das probas parciais (100% nota final), ou de maneira alternativa, avaliación global de toda a materia nos exames finais das convocatorias oficiais (100% nota final).

CONVOCATORIA FIN DE CARRERA: o exame supoñerá o 100% da cualificación, valor 10 puntos e cuxo formato será similar ao proposto para a avaliación non continua.

Outras apreciacións:

As especificidades da materia serán desenvolvidas e publicadas na plataforma de teledocencia Moovi. Neste sentido, todos os comentarios realizados anteriormente sobre a avaliación da materia estarán detallados e colgados de forma permanente nun documento na plataforma de teledocencia Moovi para que o alumnado teña acceso aos mesmos de forma rápida, sinxela e directa durante o curso.

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

As probas de avaliación prevense para unha modalidade presencial. Con todo, chegado o momento da súa realización ante a imposibilidade de dispoñer dos espazos e/ou profesorado necesario para realizar as mesmas, estas poderían realizarse de forma non presencial, ben a través dos distintos recursos telemáticos dispoñibles na Uvigo (plataforma Moovi), correo electrónico, campus remoto ou no seu caso, mediante probas de forma oral.

Bibliografía. Fontes de información

Basic Bibliography

Suárez Suárez, Andrés-Santiago, **Decisiones óptimas de inversión y financiación en la empresa**, Pirámide, 2014

Menéndez Alonso, Eduardo J., **Problemas y prácticas sobre mercados financieros**, Díez de Santos, 2004

Pisón Fernández, Irene, **Dirección y gestión financiera de la empresa**, Pirámide, 2001

Complementary Bibliography

Cuervo, Álvaro; Rodríguez, Luis; Calvo, Antonio; Parejo, José Antonio, **Manuel del Sistema Financiero Español. 26 edición**, Ariel, 2016

Jiménez Caballero, J.L. Pérez López, C. y De la Torre Gallegos, A, **Dirección financiera de la empresa. Teoría y práctica**, Pirámide, 2011

Recomendacións

Subjects that continue the syllabus

Valoración de activos/O04G020V01604

Mercados financeiros/O04G020V01909

Subjects that it is recommended to have taken before

Empresa: Matemática das operacións financeiras/O04G020V01202

Decisións de investimento/O04G020V01402

Other comments

-Esta guía docente anticipa as liñas de actuación que se deben levar a cabo co alumnado na materia e concíbese flexible, en consecuencia, pode requirir axustes ao longo do curso académico promovidos pola dinámica da clase e do grupo de destinatarios real ou pola relevancia das situacións que puidesen xurdir. Así mesmo, achégaselle ao alumnado a información e pautas concretas que sexan necesarias en cada momento do proceso formativo.

-As datas e horarios das probas de avaliación das diferentes convocatorias serán as aprobadas pola Xunta de Centro para cada curso e poden ser consultadas na páxina web da Facultade (<https://fcetou.uvigo.es/gl/>). No caso de conflito ou disparidade entre as datas dos exames prevalecerán as sinaladas na páxina web da FCETOU.

-A materia de decisións de financiamento tamén se imparte no PCEO de ADE-Informática (6º curso-1º cuadrimestre) e no PCEO ADE-Dereito (5º curso-1º cuadrimestre).

Plan de Continxencias

Description

=== MEDIDAS EXCEPCIONAIS PLANIFICADAS ===

Ante a incerta e imprevisible evolución da alerta sanitaria provocada pola COVID- 19, a Universidade establece una planificación extraordinaria que se activará no momento en que as administracións e a propia institución o determinen atendendo a criterios de seguridade, saúde e responsabilidade, e garantindo a docencia nun escenario non presencial ou non totalmente presencial. Estas medidas xa planificadas garanten, no momento que sexa preceptivo, o desenvolvemento da docencia dun xeito mais áxil e eficaz ao ser coñecido de antemán (ou cunha ampla antelación) polo alumnado e o profesorado a través da ferramenta normalizada e institucionalizada das guías docentes DOCNET.

=== ADAPTACIÓN DAS METODOLOXÍAS ===

Non é preciso ningún tipo de modificación ou adaptación xa que o deseño metodolóxico desta materia adaptase a calquera modalidade de ensinanza.

Se fose preciso, as sesións de titorización poderanse realizar por medios telemáticos (correo electrónico, videoconferencia, □) ou telefónicamente, baixo a modalidade de concertación previa.

No caso de ter que impartir a docencia en modalidade semipresencial a actividade docente para aqueles alumnos que non poidan estar presentes na aula poderá ser seguida a través do Campus Remoto en horario síncrono.

No caso de ter que impartir a docencia en modalidade totalmente non presencial a actividade docente impartirase mediante Campus Remoto en horario síncrono.

A plataforma de teledocencia Moovi usárase como apoio.

IDENTIFYING DATA				
Marketing Management II				
Subject	Marketing Management II			
Code	004G020V01502			
Study programme	Grado en Administración y Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	3rd	1st
Teaching language	Spanish English			
Department				
Coordinator	Rodríguez Campo, María Lorena			
Lecturers	Pita Castelo, Jose Rodríguez Campo, María Lorena			
E-mail	lorenarcampo@uvigo.es			
Web				
General description	The subject Commercial Administration II has as aim continue with the development of the basic concepts of marketing seen in Commercial Administration I, in this case, focusing in the most operative part of marketing, in the decisions taking.			

Skills	
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

Learning outcomes		
Expected results from this subject	Training and Learning Results	
To obtain knowledge and command of the tools of the programme of marketing of the company	B1 B5 B13	
To Apply and set up commercial strategies of product, individually and in group	B1 B5 B9 B13	C14
To Apply and set up commercial strategies of price, individually and in group	B1 B5 B9 B13	C14
To Apply and set up commercial strategies of distribution, individually and in group	B1 B5 B9 B13	C14
To Apply and set up commercial strategies of communication, individually and in group	B1 B5 B9 B13	C14

Contents	
Topic	
SUBJECT 1. Proposición of value of the company and the tangibilization in the marketing mix	1.1 The value in Marketing 1.2 Marketing mix
SUBJECT 2. The definition of the offer: product and political of prices	2.1 Product 2.2 Price
SUBJECT 3. Differentiation of the company in the bought: distribution and political communication	3.1 Distribution 3.2 Communication

Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	30	30	60
Case studies	15	10	25
Presentation	1	1	2
Mentored work	5	15	20
Objective questions exam	2	41	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	Explanation, by the lecturer, of the contents of the subject object of study, theoretical bases and guidelines of work, exercises or projects to develop by the student
Case studies	Analysis of a fact, problem or real event with the aim to know it, interpret, resolve, generate hypothesis, contrast data, think, complete knowledge, diagnose, etc., and penetrate in alternative procedures of solution.
Presentation	Presentation and exhibition by students in front of the lecturer and the group of students, of one chapter on the contents of the subject and/or of the result of one's work, a case, a project. It can be carried out individually or in group
Mentored work	The student, individually or in group, elaborates a document on a topic of the subject or prepares seminars, investigations, memories, summaries of readings, etc. Generally it comprises an autonomous activity that includes the research of information, reading and handling of bibliography.

Personalized assistance

Methodologies Description

Mentored work	Students have around 6 hours per week to be attended personally to solve doubts on the course. Also online support through email is provided. Not part of evaluation.
---------------	---

Assessment

	Description	Qualification	Training and Learning Results	
Case studies	Study Cases	10	B1 B5 B9	C14
Presentation	Presentations in class	20	B1 B5 B9	C14
Mentored work	In SG	10	B1 B5 B13	C14
Objective questions exam	Multiple choice	60	B1 B5 B13	C14

Other comments on the Evaluation

To surpass the subject requires satisfy two conditions:

(1) Obtain a minimum punctuation of 5 points in the group of the proofs to evaluate and

(2) Surpass each one of the parts. The students that does not surpass the practical part in the continuous evaluation and/or decides to opt for following the no continuous evaluation, will have to pass this part through a practical examination in the official announcements. The punctuation obtained by the participation, as well as the realization and the delivery of all those tasks that has established the professor (cases, exercises, supposed, exhibitions, memories, etc), keeps in the announcements of June and July of the academic course in force, but does not save for successive courses. The dates and programs of the proofs of the evaluation of the different announcements is the specified in the calendar of proofs of the evaluation approved by the Board of Centre for the course 2020-21.

Sources of information

Basic Bibliography

Complementary Bibliography

Philip Kotler y Gary Armstrong, **Principios de Marketing**, 2008,

Kotler, P.; Armstrong, G., **Fundamentos de Marketing**, 2008,

Kotler, et al., **Principles of Marketing**, 2013,

Gonzalez Vazquez, E.; López Miguens, M.J.; y Otero Neira, C., **Manual Practico de Marketing**, 2014,

Recommendations

Subjects that it is recommended to have taken before

Marketing Management I/O04G020V01403

Contingency plan

Description

=== EXCEPTIONAL PLANNING ===

Given the uncertain and unpredictable evolution of the health alert caused by COVID-19, the University of Vigo establishes an extraordinary planning that will be activated when the administrations and the institution itself determine it, considering safety, health and responsibility criteria both in distance and blended learning. These already planned measures guarantee, at the required time, the development of teaching in a more agile and effective way, as it is known in advance (or well in advance) by the students and teachers through the standardized tool.

=== ADAPTATION OF The METHODOLOGIES ===

- * teaching Methodologies that keep: all.
- * Teaching methodologies that modify: none.
- * Mechanism no presential of attention to the students: road Remote Campus of the Uvigo.
- * Modifications (proceed) of the contained to impart: no.
- * Additional bibliography to facilitate to car-learning: chapter of books and articles.
- * Other modifications: no.

=== ADAPTATION OF The EVALUATION ===

- * Proofs already realized: same weight.
- * Pending proofs that keep: same weight.
- * Proofs that modify

[Debate 1] = [Defence Case 2]

[Debate 2] = [Defence Case 3]

IDENTIFYING DATA				
Strategic management				
Subject	Strategic management			
Code	004G020V01503			
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	Rodríguez-Toubes Muñiz, Diego			
Lecturers	Carlos Villamarín, Pablo de Rodríguez-Toubes Muñiz, Diego			
E-mail	drtoubes@uvigo.es			
Web				
General description	The main objective of the Strategic Management is the description of the strategic process in companies through the analysis, design and strategic implementation. It will enable students to identify and analyze the relevant factors in order to establish strategies in companies and institutions that allow them to be competitive in the market. The student must be able to design an appropriate strategic plan to respond to environmental challenges and meet business objectives. English Friendly subject: International students may request from the teachers: a) materials and bibliographic references in English, b) tutoring sessions in English, c) exams and assessments in English.			

Skills

Code	
A1	Students need to show they have acquired and understood the knowledge in a field of study underpinned by general secondary education and which is usually at a level which-while drawing on advanced text books-also includes certain aspects that imply being familiar with the cutting edge of this field of study.
A2	Students need to be able to apply the knowledge acquired to their work or vocation in a professional manner, and should have the skills normally demonstrated through the ability to develop and defends points of view and to solve problems related to their field of study.
A3	Students should be able to collect and interpret relevant data (usually within their field of study) in order to make judgements that include a reflection on the relevant social, scientific or ethical issues.
A5	Students should have developed the necessary learning skills in order to continue studying with a high level of autonomy.
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
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
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
C4	Acquire and understand knowledge regarding: The economic framework regulating business activities and the corresponding legislation
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

Learning outcomes

Expected results from this subject	Training and Learning Results			
Formulate the suitable competitive strategies to meet the challenges of the environment within a company and taking into account corporate social responsibility	A1 A2 A3 A5	B1 B2 B3 B5 B8	C1 C3 C4 C11 C13	D1 D2 D4 D5
Integrate the different approaches of the theory and the different visions of a work team on the conducting of a common project	A1	B1 B2 B3 B5 B8 B9 B13	C1 C3 C4 C5 C13	D1 D2 D3
Students will be able to design in a team the competitive and corporate strategy of a specific company		B5 B8 B9 B10 B11	C1 C11 C12	D1 D5

Contents

Topic	
1. Fundamentals of Strategic Management	1. Basic concepts of the Strategic Management 2. The creation of value 3. The corporate social responsibility 4. Mission and company objectives
2. The general environment of the company	1. Analysis of the general environment 2. Techniques for analyzing the general environment
3. Specific environment of the company	1. The competitive environment 2. The five forces model 3. Strategic groups
4. The internal analysis of the company	1. Diagnostic techniques 2. Analysis of resources and capacities
5. Competitive advantages and strategies	1. Basic competitive advantages 2. Creating a competitive advantage 3. Sustaining a competitive advantage
6. Strategy development: Directions and methods of development	1. Expansion strategy 2. Diversification strategy 3. Methods of development
7. Evaluation and implementation of strategies	1. Evaluation and organisational change 2. Organisational culture

Planning

	Class hours	Hours outside the classroom	Total hours
Case studies	19.5	27.3	46.8
Project based learning	9	27	36
Flipped Learning	18	25.2	43.2
Objective questions exam	2	8	10
Case studies	1	3	4
Essay	2	8	10

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

Methodologies

	Description
Case studies	Presentation of real cases for analysis and discussion in class. Class attendance will be required for ongoing assessment.
Project based learning	Public presentations of the work carried out and cases analysed. The student will be evaluated regarding their capacity for analysis and synthesis, oral communication or argumentation and justification of the decisions taken. Class attendance will be required for ongoing assessment.

Flipped Learning	Some learning activities will be carried out outside the classroom, and other processes of acquisition and practice of knowledge will be facilitated and enhanced with the presence of the teacher
------------------	--

Personalized assistance

Methodologies	Description
Case studies	Time reserved to guide, supervise, attend and solve doubts of the students during the realization of the activities proposed. The tutorials can be carried out by telematic means (e-mail, virtual office, videoconference) under the modality of prior arrangement
Project based learning	Time reserved to guide, supervise, attend and solve doubts of the students during the realization of the activities proposed. The tutorials can be carried out by telematic means (e-mail, virtual office, videoconference) under the modality of prior arrangement
Flipped Learning	Time reserved to guide, supervise, attend and solve doubts of the students during the realization of the activities proposed. The tutorials can be carried out by telematic means (e-mail, virtual office, videoconference) under the modality of prior arrangement

Assessment

	Description	Qualification	Training and Learning Results		
Objective questions exam	Tests that evaluate the knowledge including closed questions with different answer alternatives (true / false, multiple choice, pairings of elements ...). Students select a response from a limited number of possibilities	40	B1 B5 B13	C1 C3 C5 C12	D1
Case studies	The student must analyze real cases for the purpose of knowing, interpreting, solving, generating hypotheses, contrasting data, reflecting, completing knowledge, diagnose and train in alternative solution procedures.	40	B1 B2 B9 B10	C11 C12 C13	
Essay	Project elaborated on a topic and must be written following established norms.	20	B1 B2 B5 B8 B9 B10 B11	C11 C12 C13	D2 D3 D4 D5

Other comments on the Evaluation

The evaluation will be continuous during the semester.

In order to pass the subject, the student must reach a minimum of 3.5 in each part evaluated. If the subject is not passed due to not achieving the minimum in some test or part, and the total score is equal to or greater than 4.5 (out of 10), the grade included in the grade report will be 4.5 (out of 10).

Throughout the course, the works and projects delivered on time through the Moovi platform will be qualified, as well as the presentations of the projects. Both this work and the final exam can be done virtually if exceptional circumstances make it advisable. The examination may be taken orally or in writing. Any contribution made by students, both in face-to-face and virtual sessions, may be additionally valued.

The parts of the subject passed by the student in the continuous evaluation will be valid in the calls of each academic year.

As an alternative to the continuous assessment system, students may opt to be assessed with a final exam that will account for 100% of the grade. To pass the subject, students who do not follow the continuous assessment must pass the exam (5 out of 10) of the whole subject in the call for official exams. The minimum mark in each of the parts of the examination (theory and practice) to pass the subject will be 3.5 out of 10. The theoretical part will consist of an examination of objective questions and the practical part in the resolution of cases and practical questions. Through this examination, which will be done virtually if necessary, all the competences in the subject will be evaluated.

The dates and schedules of the final evaluation and exams are specified in the calendar of exams approved by the Centre Board for the present academic course. In case of conflict between test dates will prevail the dates indicated on the website of the FCETOU.

The details and specifications of this educational guide will be published on the virtual platform of the subject in Moovi.

Sources of information

Basic Bibliography

Navas López, J.E. y Guerras Martín, L.A, **La dirección estratégica en la empresa. Teoría y aplicaciones**, 5ª, Civitas, 2015

Johnson, G.; Whittington, R. et. al., **Exploring Strategy: Text and Cases**, 11th, Pearson Education, 2017

Complementary Bibliography

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

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

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

Recommendations

Subjects that continue the syllabus

International strategic management/O04G020V01603

Subjects that it is recommended to have taken before

Business: Basics of management/O04G020V01102

Business: Business management/O04G020V01203

Marketing Management I/O04G020V01403

Operations management/O04G020V01302

Human Resources management/O04G020V01303

Other comments

This guide aims to anticipate the learning path of the student, and is conceived in a flexible manner. Therefore, it may require adjustments during the course, according to the dynamics of the class or any situations which may arise.

Similarly, it will contribute information and specific guidelines necessary throughout the learning process. The ordinary communication will be done through Moovi.

Contingency plan

Description

In the case of teaching in a non-attendance mode, the teaching activity will be carried out by means of the Remote Campus and the use of the Moovi platform, without prejudice to other measures that may be adopted to guarantee the accessibility of the students to the teaching content.

In the case of non-attendance, the work and projects will continue to be delivered, both in the Case Study (laboratory classes corresponding to the GM) and in the Work (classes corresponding to the GP). The evaluation will be carried out with the timely delivery of these works and projects. Also in the case of non-attendance the examination of objective questions will be done virtually, the coordinator will give the necessary guidelines. The examination may be taken orally or in writing.

Tutoring sessions may be conducted by virtual means (e-mail, virtual office, videoconference, etc.) under the modality of prior consultation.

It is recommended to attend the sessions of virtual classes scheduled by the teachers of the subject and consult in tutorials the doubts that arise, for which it is necessary to contact by email with corresponding teacher. It is also highly recommended that students who have connectivity problems communicate this to the subject coordinator.

IDENTIFYING DATA				
Réxime fiscal da empresa I				
Subject	Réxime fiscal da empresa I			
Code	004G020V01504			
Study programme	Grao en Administración e Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	3	1c
Teaching language	Galego			
Department	Economía aplicada			
Coordinator	Vaquero García, Alberto			
Lecturers	Lago Peñas, Santiago Rodríguez Méndez, Miguel Enrique Vaquero García, Alberto			
E-mail	vaquero@uvigo.es			
Web	http://faitic.uvigo.es			
General description	RFE I é unha asignatura que ten como obxectivo introducir ós alumnos no campo da fiscalidade aplicada. En particular, desenvólvense dous dos impostos máis importantes: o IRPF e o Imposto de Sociedades.			

Competencias	
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
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
D1	Xestión persoal efectiva en termos de tempo, planificación e comportamento, motivación e iniciativa tanto individual como empresarial

Resultados de aprendizaxe				
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
Entender os efectos da tributación sobre as distintas fontes de renda: traballo, capital, actividades económicas e alteracións patrimoniais	A2	B1 B13		D1
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	O papel dos Impostos na realidade económica. Composición do Sistema Fiscal. Características básicas das principais figuras tributarias.
Español e bases para a fiscalidade persoal e empresarial	
Parte II: O Imposto sobre a Renda das Persoas Físicas.	Elementos básicos do Imposto: contribuínte e unidade familiar, rentas suxeitas e exentas, período impositivo.
Tema 3: Introducción ó IRPF	
Tema 4: Rendas das Persoas Físicas	Rendimentos do Traballo, Rendimentos do Capital, Gañancias e Perdas Patrimoniais

Tema 5: Rendas de Empresarios 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 rentas. Mínimo Persoal e Familiar. Cuota Inteira e Deduccións.
Parte III: O Imposto sobre Sociedades. Tema 7: Introducción ó IS.	Elementos básicos do Imposto: contribuinte, Resultado Contable e Base Imponible. Periodo impositivo. Imputación temporal de ingresos e gastos.
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 Inteira. Deduccións

Planificación

	Class hours	Hours outside the classroom	Total hours
Actividades introductorias	0.5	0	0.5
Lección maxistral	22	22	44
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	5	31	36

*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 forma autónoma os contidos expostos.
Estudo de casos	Realizaranse sesións prácticas que terán lugar en aulas-seminario.
Prácticas con apoio das TIC	As sesións prácticas en aula informática faranse de xeito individualizado e consistirán na resolución dun caso práctico empregando as aplicacións informáticas da Axencia Tributaria. Para o seu desenvolvemento os alumnos disporán previamente do enunciado do caso na Plataforma Tema.
Resolución de problemas de forma autónoma	Cada semana, despois da sesión maxistral, abrirase un formulario práctico dixital (de resposta curta ou test) na Plataforma Tema, relativo aos contidos desenvolto na sesión maxistral e na práctica. Trátase de actividades 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 surxidas nos estudos de caso. A resolución de dúbidas realizarase preferentemente na 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	Os/as alumnos/as resolverán de xeito individualizado casos prácticos nas aulas de informática empregando ferramentas informáticas

Avaliación

	Description	Qualification	Training and Learning Results			
Estudo de casos	Durante as prácticas de laboratorio, preténdese orientar, supervisar, atender e resolver as dúbidas do alumno no seu proceso de adquisición das competencias, en xeral, e na realización das actividades propostas, en particular. Ademais, cada profesor establecerá ó comenzo do curso un horario para tutorías individuais ó que o alumno pode acudir para resolveren calquera tipo de dúbida referente á materia.	10	A2	B1 B9	C8	D1
Resolución de problemas de forma autónoma	Este apartado de traballo persoal puntuarase sobre un máximo global de 2 puntos.	20	A2	B10 B13	C8	

Exame de preguntas de desenvolvemento	Ao remate das sesións presenciais, proporáse un caso que o alumno 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 e a relativa ó IS cun máximo de 3 puntos	70	A2	B10 B13	C8
---------------------------------------	--	----	----	------------	----

Other comments on the Evaluation

Convocatoria ordinaria

Nesta asignatura realizarase unha avaliación continua do traballo realizado polo alumno. Para superar a asignatura por avaliación continua deben cumprirse dúas condicións :

1. Acadar alomenos un 25% da nota nas tres probas realizadas (test, proba IRPF, proba IS).
2. Obter alomenos 5 puntos na suma das dúas metodoloxías de avaliación propostas (probas test e probas IRPF e IS).

A non presentación a calquera das dúas probas presenciais escritas suporá que o alumno deixa de ser avaliado en avaliación continua. Tamén deixará de ser avaliado se non acada alomenos un 25% da nota nas tres probas realizadas (test, proba IRPF, proba IS). A nota final por avaliación continua será a suma das notas parciais obtidas ata ese momento.

Aqueles alumnos que non teñan superado a materia por avaliación continua ou non queiran optar por esta vía terán a opción de presentarse a un examen final. Este examen valerá o 100% da nota, e a calificación obtida substituirá á obtida en avaliación continua. En caso de non presentarse, a nota será a obtida en avaliación continua.

Convocatoria extraordinaria

A convocatoria extraordinaria consistirá nun examen final. Este examen valerá o 100% da nota.

As datas e horarios das probas de avaliación das diferentes convocatorias son as especificadas no calendario de probas de avaliación aprobado pola Xunta de Centro para o curso 2021-2022. No caso de conflito ou disparidade entre as datas dos exames prevalecerán as sinaladas na páxina web da FCETOU.

Bibliografía. Fontes de información

Basic Bibliography

BOE, **Normativa do IRPF**, Última edición

BOE, **Normativa do Imposto de Sociedades**, Última edición

AEAT, **Manual práctico do IRPF**, Última edición

AEAT, **Manual práctico do Imposto de Sociedades**, Última edición

Centro de Estudios Financieros, **Impuesto sobre la Renta de las Personas Físicas. Casos Prácticos**, Última edición

Centro de Estudios Financieros, **Impuesto sobre Sociedades. Casos prácticos**, Última edición

Moreno Moreno, M^a Carmen e Paredes Gómez, Raquel, **Fiscalidad Individual y Empresarial. Ejercicios resueltos**, Civitas, Última edición

Complementary Bibliography

Díaz Arias, José Manuel, **Ley comentada del Impuesto sobre Sociedades. Concordada, jurisprudencia, consultas tributarias y doctrina**, Deusto, Última edición

Pla Vall, Ángeles e Salvador Cifre, Concha, **Impuesto sobre Sociedades. Régimen General y empresas de reducida dimensión**, Tirant lo Blanch, Última edición

Francis Lebrebve, **Memento fiscal**, Francis Lefebvre, Última edición

Agencia Tributaria, **Página web**,

Instituto de Estudios Fiscales, **Página web**,

Instituto Nacional de Estadística, **Página web**,

Recomendacións

Plan de Continxencias

Description

En caso de circunstancias excepcionais pola impartición das materias en modalidade non presencial a

actividade docente impartirase mediante Campus Remoto utilizando a plataforma de teledocencia Faitic como reforzo e sen prexuízo doutras medidas que se poidan adoptar para garantir a accesibilidade do alumnado aos contidos docentes.

As sesións de titorización poderán realizarse por medios telemáticos (correo electrónico, videoconferencia, foros de FAITIC-Moovi, ...) baixo a modalidade de concertación previa.

O sistema de avaliación será a través de Campus Remoto e Faitic-Moovi, coa debida adaptación a estas plataformas

IDENTIFYING DATA				
Organizational theory				
Subject	Organizational theory			
Code	004G020V01505			
Study programme	Grado en Administración y Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	3rd	1st
Teaching language	#EnglishFriendly Spanish			
Department				
Coordinator	Rivo López, Elena			
Lecturers	Cruz González, María Montserrat Rivo López, Elena Sánchez Sello, Francisco Javier			
E-mail	rivo@uvigo.es			
Web	http://fatic.uvigo.es			
General description	The objective of this subject is to know how organizations work, make decisions, develop strategies, structure themselves for the achievement of objectives, as well as the power relations that surround and permeate organizations and the way in which societies interact with their organizations. English Friendly subject: International students may request from the teachers: a) materials and bibliographic references in English, b) tutoring sessions in English, c) exams and assessments in English.			

Skills

Code	
B1	Ability to analyse and synthesise
B2	Critical and self-critical thinking
B4	Ability to transmit ideas, information, problems and solutions to the both specialised and lay public
B5	Oral and written communication skills.
B9	Ability to work effectively within a team
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
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
C6	Acquire and understand knowledge regarding: The different processes, procedures and practices related to business management
D2	Capacity for leadership, including empathy with others
D3	Responsibility and the capacity to take on commitments

Learning outcomes

Expected results from this subject	Training and Learning Results		
(*)Aplicar los procedimientos de análisis y conocimientos adquiridos a la resolución de problemas/cuestiones concretas, tanto a nivel estratégico como operativo, en el ámbito de las distintas áreas funcionales de la empresa.	B9	C1	D2
	B12	C3	D3
	B13	C5	
	B14	C6	
(*)Tener capacidad para buscar, identificar, filtrar y analizar datos relevantes que pueden afectar a las distintas funciones de la empresa para interpretar su importancia en términos de defender o criticar distintas posturas, o medidas de actuación alternativas. tras una correcta valoración de ventajas e inconvenientes.	B1		D2
	B2		D3
	B4		
	B14		
(*)Demostrar una actitud proactiva y tener capacidad de expresarse correctamente para transmitir ideas y/o comunicar de forma educada, comprensible y razonada su interpretación, u opinión, sobre determinadas cuestiones relacionadas con distintos aspectos de la gestión empresarial.	B1		D2
	B2		
	B4		
	B5		
	B14		

Apply the procedures of analysis and knowledges to the resolution of problems/question organisational concrete	B1 B2	C1 C3 C5	D2
Identify the different approaches of the theory and the distinct personal visions of a team of work in the realisation of a common project.	B1 B2 B4 B5 B9 B14	C3	D2

Contents

Topic

CHAPTER I: FOUNDATIONS OF THEORY OF THE ORGANISATION .

CHAPTER II: THE CONTEXT OF THE ORGANISATIONS .

CHAPTER III: ORGANISATIONAL ARCHITECTURE .

CHAPTER IV: BEHAVIOUR, GOVERNMENT, CONTROL, INFLUENCE And ORGANISATIONAL CULTURE .

CHAPTER V: DEVELOPMENT *ORGANIZACIONAL .

Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	28	23	51
Problem solving	15	15	30
Presentation	2	4	6
Seminars	2.5	5	7.5
Problem and/or exercise solving	2	31	33
Essay	0.5	17	17.5
Portfolio / dossier	0	5	5

*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 part of the professor of the contents on the matter object of study, theoretical bases and/or guidelines of the work, exercises or projects to develop by the student.
Problem solving	Resolution and presentation of exercises/question/works by part of the student so much of individual form as in group under the proposal, guide and supervision of the professor.
Presentation	Presentation and exhibition by part of the students in front of the educational and/or a group of students of a subject on contents of the matter or of the results of a work, exercise, project... It will work in group.
Seminars	*Tutorías In group reduced. Meetings that the student is supported by the *profesorado of the subject for advice, development and supervision of activities of the subject in the process of learning

Personalized assistance

Methodologies Description

Seminars	In group reduced. Meetings that the student is supported by the teachers of the subject for advice, development and supervision of activities of the subject in the process of learning
----------	---

Assessment

	Description	Qualification	Training and Learning Results
Problem solving	Test subject to continuous evaluation. It consists in the resolution, individually or in groups, of questions raised, guided and supervised by the professor on the subject. The participation of the student and their ability to integrate the concepts developed in class will be evaluated.	20	B1 C1 B12 C3 B13 C5 B14 C6
Presentation	Oral presentation by students of a specific topic or a work (previous written presentation).	10	B1 C1 D2 B2 C3 D3 B4 C5 B5 C6

Seminars	Courses or conferences organised with companies or institutions on thematic linked to the matter	10	B1 B2	C3 C5	
Problem and/or exercise solving	Test to evaluate the knowledge acquired by the student on the subject. The answer must be brief. The ability to understand, the relationship between concepts and application to different situations and contingencies will be taken into account by the student.	50	B1 B2 B12 B13 B14	C1 C3 C5 C6	D3
Essay	Realization by the student of a written work on a specific topic. Their ability to apply the concepts assimilated in lectures to situations in a real or similar context will be evaluated.	10	B1 B2 B4 B5	C1 C3 C5 C6	D2 D3

Other comments on the Evaluation

The description of this guide is intended for face-to-face mode. The mark obtained by the student in the classroom will be valid for the calls to which the enrollment of each academic year entitles.

* The concretion of the activities to carry out will depend to a great extent on the number of students, means to work in group, etc.

The dates and times of the evaluation tests of the different calls are those specified in the calendar of evaluation tests approved by the Board of the Center for the 2021-22 academic year.

In the event of conflict or disparity between the dates of the exams, those indicated on the FCETOU website will prevail.

Sources of information

Basic Bibliography

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

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

Hodge, B. J., & Anthony, W. P., **Organization Theory: A Strategic Approach**, 1992,

Complementary Bibliography

Recommendations

Subjects that it is recommended to have taken before

Business: Basics of management/O04G020V01102

Business: Business management/O04G020V01203

Other comments

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

Contingency plan

Description

=== EXCEPTIONAL PLANNING ===

Given the uncertain and unpredictable evolution of the health alert caused by COVID-19, the University of Vigo establishes an extraordinary planning that will be activated when the administrations and the institution itself determine it, considering safety, health and responsibility criteria both in distance and blended learning. These already planned measures guarantee, at the required time, the development of teaching in a more agile and effective way, as it is known in advance (or well in advance) by the students and teachers through the standardized tool.

=== ADAPTATION OF THE METHODOLOGIES ===

* Teaching methodologies maintained

* Teaching methodologies modified

* Non-attendance mechanisms for student attention (tutoring)

* Modifications (if applicable) of the contents

* Additional bibliography to facilitate self-learning

* Other modifications

=== ADAPTATION OF THE TESTS ===

* Tests already carried out

Test XX: [Previous Weight 00%] [Proposed Weight 00%]

...

* Pending tests that are maintained

Test XX: [Previous Weight 00%] [Proposed Weight 00%]

...

* Tests that are modified

[Previous test] => [New test]

* New tests

* Additional Information

IDENTIFYING DATA				
Análise contable				
Subject	Análise contable			
Code	004G020V01601			
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	García Llorens, Luís Vicente			
Lecturers	García Llorens, Luís Vicente			
E-mail	llorens@uvigo.es			
Web				
General description	(*)Análise da información financeira das sociedades mercantís a través das súas contas anuais			

Competencias	
Code	
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
C4	Posuír e comprender coñecementos sobre o marco económico que regula as actividades empresariais, e a correspondente normativa
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
D3	Responsabilidade e capacidade para asumir compromisos
D4	Compromiso ético no traballo
D5	Motivación pola calidade e mellora continua

Resultados de aprendizaxe			
Expected results from this subject	Training and Learning Results		
Nova	B2	C4	D1
	B3	C6	D3
	B4		D4
	B5		D5

Contidos	
Topic	
1. El Análisis Financiero	1. El Análisis Financiero Introducción La Información Económico-Financiera Fundamentos Objetivos
2. Los Estados Financieros	2. Los Estados Financieros Balance Resultados Estado de Cambios en el Patrimonio Estado de Flujos de Tesorería Memoria
3. Consolidación de Estados Financieros	3. Consolidación de Estados Financieros Introducción El Control Societario Los Procedimientos de Consolidación
4. La Opinión de Auditoría	4. La Opinión de Auditoría Introducción Las Normas de Auditoría El Informe de Auditoría

5. El Análisis Económico-Financiero

5. El Análisis Económico-Financiero

Introducción

Instrumentos y Técnicas del Análisis

Detección de Prácticas de Distorsión de la Información Financiera

Cálculo y Evaluación de la Rentabilidad

Cálculo y Evaluación del Riesgo

Predicción de la Insolvencia Empresarial y la Calificación de Títulos

La Calificación de Títulos

6. Los Mercados de Capitales: Información,

6. Los Mercados de Capitales: Información, Gobierno y Responsabilidad Corporativa

Introducción

La Eficiencia de los Mercados Financieros

La incidencia de la información financiera en los Mercados Financieros

El Gobierno Corporativo

La Responsabilidad Corporativa

Planificación

	Class hours	Hours outside the classroom	Total hours
Lección maxistral	45	87	132
Seminario	7.5	0	7.5
Resolución de problemas	7.5	45	52.5

*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 no aula por parte do profesor dos contidos máis relevantes, a partir da base de material docente puesto a disposición dos alumnos en plataforma y bibliografía indicada.
Seminario	Aprendizaxe a partir do material e tarefas propostos aos alumnos, supervisando a súa aprendizaxe autónoma en grupos de laboratorio e tutorías personalizadas. Comprobación de avances co docente.
Resolución de problemas	Proposta de exercicios prácticos en grupo de laboratorio reducido como complemento da explicación teórica dos contidos da materia. Resolución conxunta cos alumnos y atención personalizada do docente. Resolución de dúbidas aos alumnos e consideración, cando cumpra, de ferramentas informáticas.

Atención personalizada

Methodologies	Description
Lección maxistral	Explicación en el aula de los contenidos teóricos de la materia, que se amplían en la atención personalizada de las tutorías y en las sesiones magistrales, fomentando la participación entre los alumnos.

Avaliación

	Description	Qualification	Training and Learning Results		
Seminario	Evidencias de aprendizaxe a través dun conxunto de actividades propostas ao alumno para consolidar o seu proceso de aprendizaxe durante o curso académico e evaluadas en grupo reducido con carácter voluntario. Avaliación de habilidades de traballo en grupo e adaptación a contornas de traballo con especial énfasis no comportamento social. Resolución de cuestionarios e traballo de comprensión e aplicación dos contidos da materia	30	B3	D1	
			B4	D3	
			B5		
Resolución de problemas	Probas de resposta corta tipo test explicando a resposta de desenvolvemento. Resolución dunha proba escrita presencial, ao final do cuatrimestre, sobre a adquisición de competencias da materia.	70	B2	C6	D4
					D5

Other comments on the Evaluation

CRITERIOS DE AVALIACION PARA ASISTENTES. 1º EDICIÓN DE ACTAS

Os alumnos que sigan a avaliación continua deberán realizar obrigatoriamente así seguintes probas:

1.- Nos GM un suposto de análise económico, financeiro e patrimonial dunha empresa do IBEX. Dito suposto será valorado nas diferentes sesións do GM, según o seguimento continuado valorando o avance na realización de análise, e poderá

realizarse de forma individual ou en grupo. O final deberá entregarse o traballo e a súa exposición, según os criterios indicados. Poderá utilizarse calquera programa informático (Power Point, Word, etc), para a presentación e exposición de traballo. A valoración do devandito suposto será como máximo do 30% da nota final.

2.- Exámen final da materia, que consistirá en 20 cuestións tipo test, e que tendrá una valoración máxima do 70% da nota final.

O alumno deberá alcanzar unha comprensión da lexislación contable e da información financeira publicada polas empresas así como un coñecemento das técnicas de análise.

CRITERIOS DE AVALIACION PARA NON ASISTENTES. 1º EDICIÓN DE ACTAS

Se o alumno non seguiu a avaliación continua será cualificado coa nota que sacase no exame. É necesario sacar un 5 sobre 10 puntos para superar a materia.

O alumno deberá alcanzar unha comprensión da lexislación contable e da información financeira publicada polas empresas así como un coñecemento das técnicas de análise.

Competencias evaluadas: as mesmas que no sistema de avaliación para asistentes.

Resultados de aprendizaxe evaluados: os mesmos que no sistema de avaliación para asistentes.

CRITERIOS DE AVALIACION. 2º EDICIÓN DE ACTAS E FIN DE CARREIRA

Os estudantes de avaliación continua que se presentan en xullo se valorarán según os mesmos criterios que na 1ª edición de actas.

Os alumnos de fin de carreira examínaráselle da totalidade da materia. É necesario sacar un 5 sobre 10 puntos para superar a materia

O alumno deberá alcanzar unha comprensión da lexislación contable e da información financeira publicada polas empresas así como un coñecemento das técnicas de análise.

Competencias evaluadas: as mesmas que no sistema de avaliación para asistentes.

Resultados de aprendizaxe evaluados: os mesmos que no sistema de avaliación para asistentes.

As datas e horarios das probas de avaliación das diferentes convocatorias son as especificadas no calendario de probas de avaliación aprobado pola Xunta de Centro para o curso 2021-2022.

No caso de conflito ou disparidade entre as datas dos exames prevalecerán as sinaladas na páxina web da facultade.

Bibliografía. Fontes de información

Basic Bibliography

Complementary Bibliography

Crespo Miguel Angel, **Información Financiera y análisis de estados financieros**, 3ª Edición,

Bergevin, P, **Financial Statement Analysis**,

Rees, B, **Financial Analysis**,

Resvine, Collins and Johnson, **Financial Reporting and Analysis**, 3ª Edición,

Recomendacións

Subjects that continue the syllabus

Planificación financeira/O04G020V01702

Subjects that are recommended to be taken simultaneously

Contabilidade de custos/O04G020V01602

Subjects that it is recommended to have taken before

Empresa: Contabilidade financeira I/O04G020V01301

Other comments

Para cursar esta materia é preciso ter coñecementos avanzados de contabilidade, que se adquiren nas materias de contabilidade financeira, polo que é conveniente cursar e ter superado previamente as materias anteriormente indicadas.

Plan de Continxencias

Description

=== MEDIDAS EXCEPCIONAIS PLANIFICADAS ===

Ante a incerta e imprevisible evolución da alerta sanitaria provocada pola COVID- 19, a Universidade establece una planificación extraordinaria que se activará no momento en que as administracións e a propia institución o determinen atendendo a criterios de seguridade, saúde e responsabilidade, e garantindo a docencia nun escenario non presencial ou non totalmente presencial. Estas medidas xa planificadas garanten, no momento que sexa preceptivo, o desenvolvemento da docencia dun xeito mais áxil e eficaz ao ser coñecido de antemán (ou cunha ampla antelación) polo alumnado e o profesorado a través da ferramenta normalizada e institucionalizada das guías docentes DOCNET.

=== ADAPTACIÓN DAS METODOLOXÍAS ===

* Metodoloxías docentes que se manteñen

Resolución de problemas e seminario. A parte fundamental da asignatura, e a realización do análise económico, financeiro a patrimonial dunha empresa do IBEX.

* Metodoloxías docentes que se modifican

Lección maxistral, que se substitúe pola subida a FAITIC dos temas da materia e a creación de Foros en FAITIC de cada parte da materia, pra resolver as dúbidas e consultas dos alumnos/as

* Mecanismo non presencial de atención ao alumnado (titorías)

Substitúese as tutorías presenciais polo correo electrónico e os Foros de dúbidas da parte teórica e do traballo IBEX

* Modificacións (se proceder) dos contidos a impartir

Os contidos son os mesmos tanto na actividade presencial como no caso de continxencias.

* Bibliografía adicional para facilitar a auto-aprendizaxe

A bibliografía é a mesma que a indicada na guía docente, tanto pra parte presencial como no caso de continxencias

* Outras modificacións

=== ADAPTACIÓN DA AVALIACIÓN ===

* Probas xa realizadas

Os criterios de avaliación permanecen inalterables, nos porcentaxes. EN caso de aplicar o plan de continxencias, o traballo IBEX enviarase vía email, e se eliminará a exposición oral do mesmo, e o exame se realizará a través de FAITIC, con mesmos criterios de valoración que si fose o exame presencial

Resolución caso práctico traballo IBEX: Peso anterior 30%; Peso Proposto 30%

Exámen: Peso anterior: 70%; Peso proposto: 70%

* Probas pendentes que se manteñen

Non procede

* Probas que se modifican

Non procede

* Novas probas

Non se realizarán novas probas no caso de continxencias

IDENTIFYING DATA				
Cost accounting				
Subject	Cost accounting			
Code	004G020V01602			
Study programme	Grado en Administración y Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	9	Mandatory	3rd	2nd
Teaching language	Spanish Galician English			
Department				
Coordinator	González Sánchez, María Beatriz			
Lecturers	González Sánchez, María Beatriz Graña Álvarez, Roberto López-Valeiras Sampedro, Ernesto			
E-mail	bgonzale@uvigo.es			
Web				
General description	The basic aim of this subject is the treatment of information for stock valuation, planning and control activities of organisations and accounting information for the process of decision-making. The subject is aimed basically at industrial companies, from an internal approach, and analysis of the productive process of the company.			

Skills	
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
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
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
C6	Acquire and understand knowledge regarding: The different processes, procedures and practices related to business management
C7	Acquire and understand knowledge regarding: The main instrumental techniques applied to the business context
C8	Apply the knowledge acquired to future professional situations and develop competences related to posing and defending arguments
C9	Identify the generalities of the economic problems posed in companies, and know how to apply the main instruments available in order to address these problems
C10	Assess the situation and foreseeable evolution of a company based on the relevant information records
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
C14	Draw up plans and policies in the different functional areas within organisations
C15	Have the ability to gather and interpret relevant data in order to make judgements that include a reflection on relevant social, scientific or ethical issues
C16	Skills in looking for, identifying and interpreting sources of relevant economic information

Learning outcomes	
Expected results from this subject	Training and Learning Results

Identify the characteristics of the internal and external fields of the company.	B1 B2 B8	C1 C3 C5 C6 C10 C13 C14 C15 C16
Identify the information users and their particular needs.	B1 B2 B3 B5 B6 B8	C1 C3 C6 C7 C8 C9 C10 C13 C15 C16
Apply cost accounting models based on the current business to be analysed.	B1 B2 B3 B5 B6 B8	C1 C3 C5 C6 C7 C8 C9 C12 C13 C14
Apply budgetary techniques for the planning activity of the company	B1 B2 B3 B5 B8	C1 C3 C5 C6 C7 C8 C9 C10 C11 C12 C13 C14 C15 C16
Build a system of information for decision-making.	B1 B2 B3 B5 B6 B8	C1 C3 C5 C6 C7 C8 C9 C10 C11 C12 C13 C14 C15 C16

Contents

Topic	
1. Introduction to cost. Basic concepts	-
2. The behaviour of costs	-
3. The Costs of Materials	-
4. Labour costs	-
5. Overheads	-
6. Opportunity costs of financial resources. Period - costs	-
7. Joint and by-product costing	-

8. Costs by orders of work or request	-
9. Process costing	-
10. Activity-based costing (ABC)	-
11. Direct Costing	-
12. Forecasted costs. Budgets and standards	-
13. Decision-making	-

Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	37	60	97
Problem solving	38	66	104
Problem and/or exercise solving	4	20	24

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

Methodologies

	Description
Lecturing	Lecturing in the classroom by the teacher, of the most relevant contents and of those with the greatest conceptual difficulty.
Problem solving	Proposal of theoretical and practical exercises to be resolved by the student

Personalized assistance

Methodologies	Description
Problem solving	Proposal of theoretical and practical exercises to be resolved by the student

Assessment

	Description	Qualification	Training and Learning Results	
Lecturing	Evidence of theoretical learning through the realisation of activities in the classroom.	20	B1 B2 B3 B5 B6 B8	C1 C3 C5 C6 C7 C8 C9 C10 C11 C12 C13 C14 C15 C16
Problem solving	Evidence of practical learning through answering of the questions proposed student during the course, to consolidate the process of learning about a topic.	40	B1 B2 B3 B5 B6 B8	C1 C3 C5 C6 C7 C8 C9 C10 C11 C12 C13 C14 C15 C16

Problem and/or exercise solving	A written at the end of the term, where students demonstrate their ability to apply the knowledge + practical skills gained to new situations	40	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

The description of this syllabus was developed for the on-campus modality.

The concretion of the activities to implement will depend to a large extent on the number of students in each group. This guide is subject to modifications along the course if necessary.

The dates and schedules of the exams of evaluation were approved by Board of Faculty and are available on the website of the Faculty

Inappropriate behavior, harmful and contrary to the coexistence and its correction can result in penalties.

Sources of information

Basic Bibliography

DRURY, COLIN, **Management and Cost Accounting**, 9th, International Thomson Business Press, 2015

HORNGREN, CH.; FOSTER, G.; DATAR, S., **Cost Accounting: a managerial emphasis**, 15th, Pearson, 2015

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

Complementary Bibliography

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

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

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

Azparren Pérez, M.R., **Manual de contabilidad de costes**,

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

Blanco Dopico, M. I., **Contabilidad de Costes. Análisis y Control**,

Mallo, C.; Rocafort, A., **Contabilidad de Dirección para la toma de decisiones. Contabilidad de gestión y de costes**,

Recommendations

Subjects that continue the syllabus

Auditing/O04G020V01901

Subjects that it is recommended to have taken before

Financial accounting 2/O04G020V01401

Business: Financial Accounting I/O04G020V01301

Contingency plan

Description

=== EXCEPTIONAL PLANNING ===

Given the uncertain and unpredictable evolution of the health alert caused by COVID-19, the University of Vigo establishes an extraordinary planning that will be activated when the administrations and the institution itself determine it, considering safety, health and responsibility criteria both in distance and blended learning. These already planned measures guarantee, at the required time, the development of teaching in a more agile and effective way, as it is known in advance (or well in advance) by the students and teachers through the standardized tool.

=== ADAPTATION OF THE METHODOLOGIES ===

* Teaching methodologies maintained

* Teaching methodologies modified

* Non-attendance mechanisms for student attention (tutoring)

* Modifications (if applicable) of the contents

* Additional bibliography to facilitate self-learning

* Other modifications

=== ADAPTATION OF THE TESTS ===

* Tests already carried out

Test XX: [Previous Weight 00%] [Proposed Weight 00%]

...

* Pending tests that are maintained

Test XX: [Previous Weight 00%] [Proposed Weight 00%]

...

* Tests that are modified

[Previous test] => [New test]

* New tests

* Additional Information

IDENTIFYING DATA				
Dirección estratéxica internacional				
Subject	Dirección estratéxica internacional			
Code	004G020V01603			
Study programme	Grao en Administración e Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	3	2c
Teaching language	Castelán Galego			
Department	Organización de empresas e márketing			
Coordinator	Carlos Villamarín, Pablo de			
Lecturers	Carlos Villamarín, Pablo de Reyes Santías, Francisco Rodríguez-Toubes Muñiz, Diego			
E-mail	pdecarlo@uvigo.es			
Web	http://moovi.uvigo.gal/			
General description	O proceso acelerado de globalización do sistema económico mundial está a orixinar importantes consecuencias para a actividade das empresas, que vense obrigadas, cada vez máis, a actuar nos mercados internacionais. Por iso, é preciso estudar e coñecer os factores que conducen á globalización dos negocios e, sobre todo, as estratexias máis adecuadas para facer fronte a esta nova realidade. Entender e elixir a estratexia de entrada nos mercados exteriores, coñecer a localización das actividades da cadea de valor, comprender as estratexias de comercialización dos produtos ou servizos e analizar a xestión da distancia cultural entre países, son algúns dos obxectivos desta materia.			

Competencias

Code	
B1	Capacidade de análise e síntese
B2	Pensamento crítico e autocrítico
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
B11	Redactar proxectos de xestión global ou de áreas funcionais da empresa
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
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
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
D5	Motivación pola calidade e mellora continua

Resultados de aprendizaxe

Expected results from this subject	Training and Learning Results		
Interpretar as principais teorías do comercio internacional, desde as paradigmas clásicos ata os enfoques que tratan de explicar os fluxos do comercio internacional a partir das actividades que realizan as empresas.	B1 B13	C5	D1 D5

Distinguir as principais causas da aceleración internacionalizadora das empresas iniciada no século XX.	B1 B2 B13	C1 C3 C5	D1 D5
Identificar algunhas da estrutura organizativas máis frecuentes no terreo dos negocios internacionais.	B1 B13	C3	D1 D5
Distinguir os factores relevantes que afectan á estratexia competitiva das empresas nos mercados internacionais.	B1 B2 B13	C1 C3 C5 C11	D1 D5
Avaliar as distintas alternativas de entrada nos mercados exteriores: exportacións, acordos de cooperación e investimento directo.	B1 B10	C5 C11	D1 D5
Sintetizar as peculiaridades específicas a ter en conta na dirección estratéxica dunha empresa multinacional.	B1 B10 B13	C1 C3 C5	D1 D5
Demostrar o manexo dos conceptos teóricos adecuados para resolver e interpretar determinados problemas relacionados coa dirección de empresas internacionalizadas.	B1 B5 B8 B9 B10 B11 B13 B14	C1 C3 C5 C11 C12 C13	D1 D2 D3 D4 D5

Contidos

Topic

TEMA 1: TEORÍA DO COMERCIO INTERNACIONAL

TEMA 2: XENÉSIS DA ACELERACIÓN INTERNACIONAL

TEMA 3: O PROCESO BÁSICO DE INTERNACIONALIZACIÓN

TEMA 4: O PROCESO DE EXPORTACIÓN

TEMA 5: EXPORTACIÓN: PRODUCTIVIDADE EMPRESARIAL VESUS PRODUCTIVIDADE NACIONAL

TEMA 6: SUBCONTRATACIÓN

TEMA 7: ALIANZAS ESTRATÉXICAS

TEMA 8: ESTRATEXIAS BÁSICAS DE MULTINACIONALIZACIÓN

Planificación

	Class hours	Hours outside the classroom	Total hours
Actividades introductorias	1	0	1
Flipped Learning	20	0	20
Estudo de casos	22.5	15	37.5
Traballo tutelado	4	15	19
Exame de preguntas obxectivas	1.5	50	51.5
Presentación	1	20	21

*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	Actividades encamiñadas a tomar contacto e reunir información sobre o alumnado, así como a presentar a materia.
Flipped Learning	Algunhas actividades de aprendizaxe realizaranse fora da aula, e coa presenza do docente se facilitará e potenciará outros procesos de adquisición e practica de coñecementos.
Estudo de casos	Análise dun feito, problema ou suceso real coa finalidade de coñecelo, interpretalo, resolvelo, xerar hipóteses, contrastar datos, reflexionar, completar coñecementos, diagnosticarlo e adestrarse en procedementos alternativos de solución. Realizarase durante as clases dos grupos medianos.
Traballo tutelado	O/A estudante, de maneira individual ou en grupo, elabora un documento sobre a temática da materia ou prepara seminarios, investigacións, memorias, ensaios, resumos de lecturas, conferencias, etc. Realizarase durante as clases dos grupos pequenos.

Atención personalizada

Methodologies Description

Flipped Learning	Atención das consultas do alumnado relacionadas cos aspectos teóricos explicados na aula. Desenvolverase de forma presencial (directamente na aula e en horario de titorías). Tamén poderá realizarse por medios telemáticos (correo electrónico, despacho virtual, videoconferencia, ...), baixo a modalidade de concertación previa.
Traballo tutelado	Atención das consultas do alumnado relacionadas co traballo a realizar nos grupos pequenos. Desenvolverase de forma presencial (directamente na aula e en horario de titorías). Tamén poderá realizarse por medios telemáticos (correo electrónico, despacho virtual, videoconferencia, ...), baixo a modalidade de concertación previa.
Estudo de casos	Atención das consultas do alumnado relacionadas cos casos a resolver nos grupos medianos. Desenvolverase de forma presencial (directamente na aula e en horario de titorías). Tamén poderá realizarse por medios telemáticos (correo electrónico, despacho virtual, videoconferencia, ...), baixo a modalidade de concertación previa.

Avaliación					
	Description	Qualification	Training and Learning Results		
Estudo de casos	Entregas dos casos estudados e resoltos nas sesións dos grupos medianos.	40	B1 B2 B5 B8 B9 B14	C5 C12 C13	D1 D2 D3 D4 D5
Exame de preguntas obxectivas	Exame tipo test dos contidos desenvolvidos mediante Flipped Learning nas sesións teóricas.	45	B1 B2 B10 B13	C1 C3 C5 C11	D1 D5
Presentación	Exposición por parte do alumnado ante o docente e os seus compañeiros dos resultados do traballo tutelado.	15	B1 B2 B5 B8 B9 B10 B11 B13 B14	C11 C12 C13	D1 D2 D3 D4 D5

Other comments on the Evaluation

Primeira oportunidade: o conxunto de criterios de avaliación arriba exposto constitúe o sistema de avaliación continua na primeira oportunidade. É necesario alcanzar un mínimo de 3.5 (sobre 10) en cada proba para poder compensala e superar a materia.

Poderá valorarse adicionalmente calquera contribución realizada polos alumnos nas sesións presenciais.

Considerarase que todo alumno que realice polo menos unha das probas programadas optou pola avaliación continua, non podendo renunciar á mesma.

O alumno que non siga o procedemento de avaliación continua deberá realizar un exame final, con parte teórica e parte práctica, que suporá o 100% da nota. A parte teórica consistirá nun exame de preguntas obxectivas (tipo test) e a parte práctica na resolución de casos e/ou preguntas prácticas. É necesario alcanzar un mínimo de 3.5 (sobre 10) en cada parte para poder compensala e superar a materia. Mediante este exame, avaliaranse todas as competencias da materia.

Segunda oportunidade: os alumnos que non superen a materia na primeira oportunidade, teñen dúas opcións:

- Realizar un exame con parte teórica e parte práctica, que suporá o 100% da nota. A parte teórica consistirá nun exame de preguntas obxectivas (tipo test) e a parte práctica na resolución de casos e/ou preguntas prácticas. É necesario alcanzar un mínimo de 3.5 (sobre 10) en cada parte para poder compensala e superar a materia. Mediante este exame, avaliaranse todas as competencias da materia.

- Conservar a nota obtida na Presentación (15%) e no Estudo de casos (40%), sempre que sexan superiores a 3.5 (sobre 10), e realizar únicamente o Exame de preguntas obxectivas (45%). É necesario alcanzar un mínimo de 3.5 (sobre 10) nesta proba para poder compensala e superar a materia.

Se en calquera das dúas oportunidades non se aproba a materia por non alcanzar o mínimo nalguna proba ou parte, e a puntuación total é igual ou superior a 4.5 (sobre 10), a cualificación en actas será 4.5 (sobre 10).

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

As datas e horarios das probas de avaliación das diferentes convocatorias son as especificadas no calendario de probas de avaliación aprobado pola Xunta de Centro para o curso 2021-2022. En caso de disparidade ou conflito entre as datas dos exames prevalecerán as sinaladas na páxina web da facultade.

As diferenzas no método de avaliación que utilizan os centros da Facultade de Ciencias Económicas e Empresariais de Vigo e a Facultade de Ciencias Empresariais e Turismo de Ourense obedecen á necesaria adaptación dos idénticos resultados de aprendizaxe propostos e competencias á diferente organización de clases docentes empregada por ambos os centros.

IMPORTANTE: é obrigación dos alumnos coñecer e seguir as instrucións relativas as distintas probas de avaliación, tanto as contidas na Guía docente ou calqueira outro documento de organización da materia que o profesor poña a súa disposición, como as que se lle fagan chegar puntualmente a través das canles habituais (correo electrónico e/ou Moovi).

Bibliografía. Fontes de información

Basic Bibliography

Guisado Tato, M., **Internacionalización de la empresa: estrategias de entrada en los mercados extranjeros**, Pirámide, D.L, 2002

Guisado Tato, M., **Estrategias de multinacionalización y políticas de empresa**, Pirámide, D.L, 2003

Complementary Bibliography

Griffin, R.W., Pustay, M.W., **International business : a managerial perspective**, 8ª edición, Pearson, 2015

Fatehi, K., Choi, J., **International Business Management : Succeeding in a Culturally Diverse World**, 2ª edición, Springer International Publishing, 2019

Recomendacións

Subjects that it is recommended to have taken before

Empresa: Fundamentos de administración/O04G020V01102

Empresa: Xestión de empresas/O04G020V01203

Dirección estratéxica/O04G020V01503

Teoría da organización/O04G020V01505

Other comments

Esta guía docente anticipa as liñas de actuación que se deben levar a cabo co alumno na materia e concíbese de forma flexible. En consecuencia, pode requirir reaxustes ao longo do curso académico promovidos pola dinámica da clase e do grupo de destinatarios real ou pola relevancia das situacións que puidesen xurdir. Así mesmo, aportarase ao alumnado a información e pautas concretas que sexan necesarias en cada momento do proceso formativo.

A copia ou plaxio total ou parcial en calquera tipo de traballo ou exame suporá un cero nesa proba. Alegar descoñecemento do que supón un plaxio non eximirá aos alumnos da súa responsabilidade neste aspecto.

Na avaliación terase en conta non só a pertinencia e calidade do contido das respostas, senón tamén a súa corrección lingüística.

É responsabilidade dos alumnos consultar os materiais dispoñibles na plataforma de teledocencia Moovi (novidades, documentos, cualificacións) e estar ao tanto dos avisos e das datas de realización das diferentes probas.

Plan de Continxencias

Description

=== MEDIDAS EXCEPCIONAIS PLANIFICADAS ===

Ante a incerta e imprevisible evolución da alerta sanitaria provocada pola COVID- 19, a Universidade establece una planificación extraordinaria que se activará no momento en que as administracións e a propia institución o determinen atendendo a criterios de seguridade, saúde e responsabilidade, e garantindo a docencia nun escenario non presencial ou non totalmente presencial. Estas medidas xa planificadas garanten, no momento que sexa preceptivo, o desenvolvemento da docencia dun xeito mais áxil e eficaz ao ser coñecido de antemán (ou cunha ampla antelación) polo alumnado e o profesorado a través da ferramenta normalizada e institucionalizada das guías docentes DOCNET.

=== ADAPTACIÓN DAS METODOLOXÍAS ===

Se, debido á situación excepcional, non se pode impartir a docencia dun modo presencial, impartirase de forma virtual mediante Campus Remoto co reforzo, se é necesario, da plataforma de teledocencia Moovi, garantindo sempre a accesibilidade do alumnado aos contidos docentes. Manteranse as metodoloxías docentes previstas, pero adaptándoas ao novo escenario virtual.

=== ADAPTACIÓN DA AVALIACIÓN ===

Se, debido á situación excepcional, non se poden facer as probas de avaliación dun modo presencial, as devanditas probas, tanto os exames (de avaliación continua e non continua) como o resto de probas (estudo de casos e presentacións), faranse de forma virtual, mediante Campus Remoto co reforzo, se é necesario, da plataforma de teledocencia Moovi. Nese caso a proba Exame de preguntas obxectivas (45%) non será necesariamente de tipo test ou podería facerse de preguntas de desenvolvemento. Poderá valorarse, adicionalmente, calquera contribución realizada polo alumnado nas sesións virtuais.

Recoméndase asistir ás sesións de clases virtuais que programen os profesores da materia e consultar en titorías as dúbidas que xurdan, para o que hai que contactar polo correo electrónico co profesor correspondente. As sesións de titorización realizaranse por medios telemáticos (correo electrónico, despacho virtual, videoconferencia, etc.) baixo a modalidade de concertación previa. Tamén é moi aconsellable que os alumnos que teñan problemas de conectividade llo comuniquen ao coordinador da materia.

IDENTIFYING DATA				
Asset valuation				
Subject	Asset valuation			
Code	004G020V01604			
Study programme	Grado en Administración y Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	6	Mandatory	3rd	2nd
Teaching language	Spanish English			
Department				
Coordinator	Mareque Álvarez-Santullano, María Mercedes			
Lecturers	Mareque Álvarez-Santullano, María Mercedes			
E-mail	chedesmareque@uvigo.es			
Web				
General description				

Skills	
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

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

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	
Introduction to financial assets' valuation	-
Fixed income valuation.	-
Investment portfolio management	-
Asset valuation models (Extension)	-

Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	19.5	19.5	39
Problem solving	22.5	22.5	45
Practices through ICT	5	10	15
Problem and/or exercise solving	3	20	23
Essay	0	28	28

*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 part of the professor of the contents on the matter *objecto of study, theoretical bases and/or guidelines of a work, exercise or project to develop by the student.
Problem solving	Activity in which they formulate problems and/or exercises related with the matter. The student has to develop the suitable or correct solutions by means of the exercise of routines, the application of formulas or algorithms, the application of procedures of transformation of the available information and the interpretation of the results. It is used to employ as I complement of the lesson *magistral.
Practices through ICT	Learning *colaborativo: interactive Approach of organisation of the work in the classroom in which the students are responsible of his learning and of the one of his mates in a strategy of *corresponsabilidad to achieve put and incentives of group.

Personalized assistance

Methodologies	Description
Problem solving	Orient, supervise, attend and resolve doubts of the students during the realisation of the activities proposed.
Practices through ICT	Orient, supervise, attend and resolve doubts of the students during the realisation of the activities proposed.
Tests	Description
Essay	Orient, supervise, attend and resolve doubts of the students during the realisation of the activities proposed.

Assessment

Description	Qualification	Training and Learning Results
-------------	---------------	-------------------------------

Practices through ICT	An individual test will be carried out on the computer in order to assess problem resolution skills and the capacity to produce accurate results.	10	B1 B3 B6 B12 B13 B14	C7 C16	D3 D5
Problem and/or exercise solving	Production of test related to the theoretical and practical contents of the subject.	40	B1 B2 B3 B4 B5 B12 B13 B14	C1 C7 C16	D3 D4 D5
Essay	Production and delivery of a team project. The project will be evaluated based on the quality of a presentation, the selected format, the contents introduced, the rationality of the data management and the obtained results.	50	B1 B2 B3 B4 B5 B6 B8 B9 B10 B11 B12	C11	D3 D4 D5

Other comments on the Evaluation

Students must choose between the continuous evaluation system or the non-continuous evaluation system. The continuous evaluation system is based on three exams that will take place during the course and a team project that must be produced by the end of the course. The non-continuous evaluation system is based on an exam that will include the entire contents of the subject (100% of final marks).

The evaluation method exposed in the previous point of this guide (‘Evaluation’) is for continuous evaluation. The only theoretical-practical exam on the contents of the subject that make up 40% of the mark of the continuous evaluation will require a minimum mark. It is necessary to attend the two partial exam and obtaining at least 5 marks (out of 10) in this test to be considered passed (or what is the same, students must obtain a minimum of 2 points out of the 4 points that are worth the total of the test to be considered passed). In other words, if this minimum mark of 2 is not reached in this test, the other part of the evaluation of the subject will not be computed (team work); consequently the official mark if the students will be fail. Students which have failed in this point will have to attend the recovery exam in July including all the contents of the course (100% of the topics) in an exam to be evaluated out of 10 marks.

Non-continuous evaluation. In the official calls of May / June and for the July call, an exam must be carried out on the entire content of the subject, 100% of the subject (value 10 points). This exam will have two parts: one part with a theoretical-practical test that will be worth 5 marks and another part, in which the students must demonstrate that they have the skills and competences acquired in the subject through a practical exercise to be developed in a spreadsheet which will be worth the other 5 marks. Both tests have a minimum mark required to pass the exam. Therefore, it is necessary to score more than 2.5 (out of 5) in each of the parts in order for them to be considered passed.

Other indications:

The details of the course are presented and available at the remote learning platform ‘Moovi’. In this regard, all the indications included in this guide are available in a document uploaded at Moovi so the students can have ready access to it.

The differences of the evaluation systems and methodologies between the centers that teach the Degree in Business Administration at the University of Vigo are justified by the necessary adaptation to the different teaching organizations of each center, especially in terms of the type of groups, and the average number of students per group.

The evaluation system is designed for a presential modality. However, in the case that for any circumstance the availability of places and / or teachers necessary to carry them out is not guaranteed, the course and its test could be carried out in a non-presential modality, either through the different telematic resources available at Uvigo (Moovi platform), email, remote campus or, where appropriate, through oral tests.

Sources of information

Basic Bibliography

Fernández, P., **Guía rápida de valoración de empresas**, Gestión 2000, 2005

Pisón Fernández, I., **Dirección y Gestión Financiera de la Empresa**, Pirámide, 2001

Bodie, Z.; Merton, R., **Finanzas**, Pearson Educación, 2004

Complementary Bibliography

Damodaran, A., **Investment Valuation**, Wiley & Sons, Inc, 1996

Ferrando, et al., **Teoría de la financiación I : modelos CAPM, APT y aplicaciones**, Pirámide, 2005

Arguedas Sanz, R.;González Arias, J; González Fidalgo, J.M.;Martín García, R., **Ejercicios de Finanzas Empresariales**, Ed. Universitaria Ramón Areces/UNED, 2016

Arguedas Sanz, R.;González Arias, J., **Finanzas Empresariales**, Ed. Universitaria Ramón Areces/UNED, 2016

Jiménez Naharro, F.;De la Torre Gallegos, A., **Valoración de empresas y análisis bursátil**, Pirámide, 2016

Recommendations

Subjects that continue the syllabus

Financial planning/O04G020V01702

Subjects that it is recommended to have taken before

Business: Mathematics of financial transactions/O04G020V01202

Statistics: Statistics/O04G020V01204

Mathematics: Mathematics/O04G020V01104

Investment decisions/O04G020V01402

Financing decisions/O04G020V01501

Other comments

This description of the course presents the framework of activities that must be carried out with the students during the course and is designed to be flexible, consequently, it may require adjustments throughout the academic year based on the dynamics of the class and the specific circumstances of the alumni. Variations may also be introduced to adequately respond to the situations that could arise. Likewise, this document provides the students with the information and specific guidelines that are necessary at each moment of the training process.

The dates and times of the evaluation tests of the different calls will be those approved by the 'Junta de Centro' for each course and can be consulted on the Faculty website (<https://fcetou.uvigo.es/gl/>). In the event of conflict or disparity between the dates of the exams, those indicated on the FCETOU website will prevail.

The subject of Asset Valuation is also taught in the PCEO of ADE-Informatics (3rd year-2nd semester) and in the PCEO ADE-Law (4th year-2nd semester).

Contingency plan

Description

=== EXCEPTIONAL PLANNING ===

Given the uncertain and unpredictable evolution of the health alert caused by COVID-19, the University of Vigo establishes an extraordinary planning that will be activated when the administrations and the institution itself determine it, considering safety, health and responsibility criteria both in distance and blended learning. These already planned measures guarantee, at the required time, the development of teaching in a more agile and effective way, as it is known in advance (or well in advance) by the students and teachers through the standardized tool.

=== ADAPTATION OF THE METHODOLOGIES ===

The methodology design of the subject is suited to any learning modality. Thus, no specific adaptations or changes to the methodology are needed. In case that Covid-19 related measures are required during the academic year, tutor sessions will take place using technology, including videoconferences, web mail and phone calls, all of them previously scheduled.

In the case that semi-presential learning is required, those students who are not present in the class will follow the lessons through 'Campus Remoto' in a synchronized timetable.

In the case that non-presential learning is required, all the students will follow the lessons through 'Campus Remoto' in a synchronized timetable.

If it is considered necessary, the on-line learning platform 'Moovi' will be used as a supporting tool.