



## (\*)Facultade de Ciencias Empresariais e Turismo

### Presentation

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

The educational offer for the next course 2023-2024 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)**
- **Bachelor of arts in Cruise Tourism Management**

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 comitted 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/>

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### Organization chart

#### DECANAL TEAM

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#### **Location**

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University Campus Las Lagunas  
32004 Ourense

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## **Grado en Administración y Dirección de Empresas**

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#### **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

O04G020V01603	International strategic management	2nd	6
O04G020V01604	Asset valuation	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: autofinanciación e financiamento externo. Análise do sistema financeiro. Estimación do custo das diferentes alternativas financeiras.			

**Resultados de Formación e Aprendizaxe**

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

**Resultados previstos na materia**

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

Estimar o custo das fontes financeiras	B1 B3 B10 B13 B14	C8 C9 C11 C12 C15	D4
Tomar decisións en función dos resultados das distintas alternativas financeiras	B1 B2	C7 C8 C9	D3 D4 D5
Asesorar sobre decisións 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-financiamento	-

### Planificación

	Class hours	Hours outside the classroom	Total hours
Lección maxistral	26	26	52
Resolución de problemas	15	15	30
Prácticas con apoio das TIC	4	4	8
Resolución de problemas e/ou exercicios	4	29	33
Resolución de problemas e/ou exercicios	1	10	11
Exame de preguntas obxectivas	0.5	15.5	16

\*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	Aprendizaxe vicaria a través da resolución na aula por parte da docente de exercicios prácticos, mediante a súa exposición en lousa e/ou en folia de cálculo Excel. Resolución por parte do alumnado de exercicios prácticos ben en grupo ou individualmente. Debate de resultados.
Prácticas con apoio das TIC	Actividades/exercicios prácticos de aplicación de coñecementos a situacións concretas, e adquisición de habilidades e procedementos relacionados sobre o aprendido na materia, que levarán a cabo nunha aula informática, utilizando xeralmente como ferramenta a folia de cálculo Excel.

### Atención personalizada

Methodologies	Description
Resolución de problemas	Aprendizaxe colaborativa entre docente e alumnado. Resolución de dúbidas e consultas do alumnado relacionados cos exercicios prácticos expostos, ben de maneira individual ou en grupos reducidos. Ademais, o alumnado dispón dun horario de titorías para resolución de dúbidas de forma personalizada e individualizada.
Prácticas con apoio das TIC	Supervisión do traballo realizado na aula informática co fin de resolver dúbidas e consultas do alumnado sobre os casos prácticos que se expoñen e que o alumnado debe resolver preferentemente de forma individual.

### Avaliación

Description	Qualification	Training and Learning Results
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Resolución de problemas e/ou exercicios	Resolución de duas probas ao longo do cuadrimestre sobre a parte práctica da materia (cada unha destas probas representa un 30%).	60	B1 B2 B10 B13 B14	C1 C2 C6 C7 C8 C12 C15	D5
Resolución de problemas e/ou exercicios	Resolución dun exercicio práctico no computador nunha aula informática en folia de cálculo Excel sobre os contidos prácticos aprendidos na materia.	10	B1 B3 B13 B14	C8 C12 C15	D5
Exame de preguntas obxectivas	Resolución dunha proba test teórico-práctica sobre os coñecementos adquiridos na materia, mediante cuestionario de preguntas obxectivas.	30	B1 B2	C1 C2 C6 C7	D5

### Other comments on the Evaluation

A Avaliación Continua (A.C.) será a considerada por defecto e levarase a cabo mediante a realización dun conxunto de probas na aula que se especificarán a continuación. O alumnado pode elixir alternativamente a Avaliación Global (A.G.), para cambiar a este tipo de avaliación o prazo estipulado polo centro será do 11 de setembro ao 11 de outubro de 2023.

O método de avaliación exposto no apartado anterior desta guía, denominado con `Avaliación`, é para a A.C.

AVALIACIÓN CONTINUA (A.C.): constará das seguintes probas: 1) Unha primeira proba con exercicios prácticos, valor 3 puntos (\*). 2) Unha segunda proba práctica a solucionar nunha aula informática en folia de cálculo Excel no último GP da materia, valor 1 punto (\*). 3) Unha terceira proba con exercicios prácticos, valor 3 puntos (\*). 4) Un test de preguntas obxectivas teórico-práctico sobre todos os temas da materia que se realizará na data do exame final oficial de xaneiro, valor 3 puntos. Non se require nota mínima nas probas descritas. Considérase superada a materia en A.C. 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 sería de suspenso (NP no seu caso). A nota obtida nas tres probas de A.C. realizadas entre setembro e decembro gárdanse para a convocatoria de xullo (probas sinaladas con (\*)). A especificación do contido temático das probas de A.C. e as datas das mesmas inclúiranse no cronograma das probas de A.C. que será publicado na web do centro.

As tres primeiras probas detalladas e sinaladas con (\*) son de asistencia obrigatoria en A.C.; o alumnado que non se presente a estas tres probas nas datas previstas no cronograma das materias publicado na web do centro, implica que deixa de seguir a A.C. Por tanto, no momento que deixe de asistir a algunha das probas de A.C. obrigatorias xa non podería seguir presentándose ao resto das probas pendentes de celebrarse. O que si podería este alumnado, se así o considera, é presentarse á proba de `Avaliación Global (A.G.) de carácter final`, exame de avaliación sobre a totalidade da materia que leva a cabo nas datas das convocatorias oficiais de xaneiro/xullo aprobadas pola Xunta de Centro e publicadas na páxina web da FCETOU (exame de 10 puntos sobre a totalidade da materia).

Por outra banda, permítese ao alumnado renunciar á nota obtida durante o cuadrimestre na A.C. (nota total das tres probas realizadas entre setembro e decembro) e presentarse á proba de `Avaliación Global (A.G.) de carácter final` que, sobre a totalidade da materia (exame de 10 puntos) se leva a cabo na data da convocatoria oficial de xaneiro aprobada pola Xunta de Centro e publicada na páxina web da FCETOU. A nota para considerar na acta da convocatoria de xaneiro para o alumnado que se acolla a esta última opción será sempre a desta última proba. Se o alumnado non superase este exame de 10 puntos na convocatoria de xaneiro poderá volver presentarse na convocatoria oficial de xullo a un novo exame na mesma modalidade (é dicir, A.G., exame a 10 puntos sobre a totalidade da materia).

AVALIACIÓN GLOBAL (A.G.) de carácter final: nas datas das convocatorias oficiais de xaneiro e xullo aprobadas pola Xunta de Centro e publicadas na páxina web da FCETOU, aquel alumnado que non seguiu a A.C., que elixiu no prazo estipulado polo centro a A.G. ou que como xa se comentou decidise renunciar á nota que obtivo nas tres probas A.C., poderá realizar un exame sobre toda a materia (100% da materia, de valor 10 puntos). Este exame conterá unha parte cun test de preguntas obxectivas teórico-prácticas sobre todos os temas da materia (3 puntos) e outra parte con exercicios prácticos (7 puntos). Algúns ou todos estes exercicios prácticos desta segunda parte poderá pedirse que se desenvolvan/solucionen a través de folia de cálculo Excel nunha aula informática (informarase respecto diso ao alumnado a través da plataforma de teledocencia Moovi).

CONVOCATORIA DE FIN DE CARRERA: a proba desta convocatoria supoñerá o 100% da cualificación, valor 10 puntos e cuxo formato será similar ao proposto para a proba de `A.G. de carácter final` xa descrita.

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.

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### **Bibliografía. Fontes de información**

#### **Basic Bibliography**

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

Calvo, A.; Parejo, J.A.; Rodríguez Saiz, L.; Cuervo, A. y Alcalde, E., **Manuel del Sistema Financiero Español. 27 edición**, Ariel, 2018

#### **Complementary Bibliography**

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

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

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

López Lubián, F. y García Estévez, P., **Finanzas en el mundo corporativo. Un enfoque práctico.**, McGrawHill, 2005

Fernández Fernández, L. (coord.), **La práctica de finanzas de empresa**, Delta Publicaciones, 2007

León Delgado, P., **Financiación empresarial**, Pirámide, 2021

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### **Recomendacións**

#### **Subjects that continue the syllabus**

Valoración de activos/O04G020V01604

Mercados financeiros/O04G020V01909

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#### **Subjects that it is recommended to have taken before**

Empresa: Matemática das operacións financeiras/O04G020V01202

Decisións de investimento/O04G020V01402

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#### **Other comments**

-Os temas teóricos e os boletíns de exercicios de cada tema poñeranse ao dispor do alumnado na plataforma de teledocencia Moovi. Os boletíns de exercicios iranse solucionando na aula.

-O horario e tipo de titorías atópase publicado tanto no perfil da docente na páxina web da FCETOU como no documento da presentación da materia que aparece colgado na plataforma de teledocencia Moovi.

-As datas e horarios das probas de A.G. (de primeira e segunda oportunidade) serán as especificadas no calendario das probas de avaliación aprobadas pola Xunta de Facultade para o curso actual. Estas poden ser consultadas na páxina web da FCETOU no apartado de Docencia-Exames. 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).

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

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

<b>IDENTIFYING DATA</b>				
<b>Marketing Management II</b>				
Subject	Marketing Management II			
Code	O04G020V01502			
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	Araújo Vila, Noelia			
Lecturers	Araújo Vila, Noelia Pita Castelo, Jose			
E-mail	naraujo@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.			

<b>Training and Learning Results</b>	
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

<b>Expected results from this subject</b>		
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

<b>Contents</b>	
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.
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### 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 Julio 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 2022-23.

### 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,

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**Recommendations**

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**Subjects that it is recommended to have taken before**

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Marketing Management I/O04G020V01403

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**Other comments**

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

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**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	Spanish Galician English			
Department				
Coordinator	Rodríguez-Toubes Muñiz, Diego			
Lecturers	Carlos Villamarín, Pablo de Rodríguez-Toubes Muñiz, Diego Vázquez Abad, Jesús			
E-mail	drtoubes@uvigo.es			
Web				
General description	<p>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.</p> <p>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.</p>			

**Training and Learning Results**

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

**Expected results from this subject**

Expected results from this subject		Training and Learning Results
Students will be able to Identify the values, resources and capacities of the enabling company to creation of sustainable advantages stop the stakeholders	B1 B14	C1 C3 C5

Students will be able to analyze the opportunities and threats that exposes the external surroundings for it takes of decisions in a specific sector	B1	C5 C11 C12 C13	
Students will be able to formulate the competitive strategies more suitable to answer the challenges of the surroundings within the scope of a company and taking into account the corporate social Responsibility		C3 C11	D4 D5
Students will be able to describe the developmental strategies of a company and the methods employees	B1 B13 B14	C11	
Integrate the different approaches of the theory and the distinct personal visions of one instrument of work in the realization of one project common	B1 B2 B5 B8 B9 B13	C1 C3 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	22.5	22.5	45
Project based learning	5	20	25
Flipped Learning	22.5	25.5	48
Objective questions exam	2	15	17
Case studies	1	3	4
Essay	1	10	11

\*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 cases stop his analysis and discussion in kind in the average groups. Continuous evaluation: minimum of mandatory assistance of 80% global Evaluation: assistance no mandatory
Project based learning	Realization of one project in the kinds of the small groups. Continuous evaluation: minimum of mandatory assistance of 80% Global Evaluation: assistance no mandatory
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

**Test 1:** Case studies. **Description:** the works, exercises and practices delivered on time through the Moovi platform will be graded throughout the course. Realization in medium groups. **Grade:** 40% of the grade of the subject

**Test 2:** Work/project. **Description:** Realization of a project on a topic. If you will grade the work developed throughout the course and the final delivery with the presentation. Realization in small groups. **Grade:** 20% of the grade of the subject.

**Test 3:** Examination of objective questions. **Description:** Tests that support the knowledge that include closed questions with different answer alternatives (true / false, multiple choice, matching of elements ...). **Grade:** 40% of the grade of the subject.

Any contribution made by students may be additionally valued.

To pass the subject, students **must achieve at least 3.5 in each part or test evaluated** and at least 5 (out of 10) in the overall grade. If the subject is not approved for not reaching the minimum in some test or part, and the total score is equal to or greater than 4.5, the grade in minutes will be 4.5.

## GLOBAL ASSESSMENT

For students who opt for the global assessment, the subject will be evaluated with a theoretical-practical exam that will represent 100% of the grade of the subject. The theoretical part will consist of an examination of objective questions (50% of the total grade) and the practical part in resolution and practical questions (50% of the total grade).

To pass the subject, students may not have less than 3.5 out of 10 in each of the parts of the test (theoretical and practical) and at least 5 (out of 10) in the overall grade.

## EVALUATION 2ND EDITION OF PROCEEDINGS

Continuous assessment students keep the grade obtained in tests 1 and 2 (case studies and project) as long as they are not lower than 3.5 (if they were lower the students will have the opportunity to present extra work to reach the grade of 4) and can only take test 3 (exam). To pass the subject it is necessary to reach a minimum of 3.5 in each of the tests so that they do average and at least a 5 (out of 10) in the overall grade.

The global evaluation students will be applied the same evaluation system that was applied in the 1st edition of

proceedings.

#### OTHER EVALUATION NOTICES

Enrolled students will formally express their intention to benefit from the continuous evaluation system. In any case, although there is no formal manifestation, it will be considered that the student opts for the continuous evaluation system with the delivery of the first practice corresponding to test 1 (case studies). Following the regulations approved by the faculty, the deadline to move to the global evaluation system will be until October 11.

The dates and times of the evaluation tests of the different calls are those specified in the calendar of the evaluation tests approved by the Center Board for the current course.

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#### 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

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#### Recommendations

##### Subjects that continue the syllabus

International strategic management/O04G020V01603

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##### 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

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#### 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.

<b>IDENTIFYING DATA</b>				
<b>Réxime fiscal da empresa I</b>				
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 Molina Abrales, Antonio Vaquero García, Alberto			
E-mail	vaquero@uvigo.es			
Web	http://moovi.uvigo.gal			
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. Esta materia tamén se imparte no PCEO ADE-Dereito e ADE-Enxeñería Informática			

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

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

<b>Contidos</b>	
Topic	
Parte I: Introducción ó Sistema Fiscal	Obxectivos básicos. A organización da materia. O método de traballo e a súa avaliación.
Tema 1: Obxectivos e metodoloxía da materia	
Tema 2: Caracterización do Sistema Fiscal Español e bases para a fiscalidade persoal e empresarial	O papel dos Impostos na realidade económica. Composición do Sistema Fiscal. Características básicas das principais figuras tributarias.

Parte II: O Imposto sobre a Renda das Persoas Físicas. Tema 3: Introducción ó IRPF	Elementos básicos do Imposto: contribuinte e unidade familiar, rentas suxeitas e exentas, periodo impositivo.
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 Personal e Familiar. Cuota Integra e Deduccions.
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 Integra. Deduccions

## 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 Moovi.
Resolución de problemas de forma autónoma	Cada semana, despois da sesión maxistral, abrirase un formulario práctico dixital (de resposta curta ou test) na Plataforma Moovi, relativo aos contidos desenvolvidos 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 titorización poderán realizarse por medios telemáticos no Despacho Virtual baixo a modalidade de concertación previa. De selo caso, estas titorías 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
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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 titorías individuais ó que o alumno pode acudir para resolveren cualquera tipo de dúbida referente á materia.	0	A2	B1	C8	D1
Resolución de problemas de forma autónoma	En Avaliación Continua avaliarase e puntuarase a resolución dos test propostos despois de cada tema. En Avaliación Continua este apartado de traballo persoal puntuarase sobre un máximo global de 3 puntos (30%). Será requisito necesario para obter puntuación neste apartado que o estudante entregue a propostas de solución dos estudos de caso.	30	A2	B10 B13	C8	
Exame de preguntas de desenvolvemento	En Avaliación Cotinua ó remate das partes II e III do programa da materia, en dúas sesións presenciais, proporase un caso que o alumnado deberá resolver de xeito individual e que permitirá avaliar o seu nivel de coñecementos e capacidade de argumentación e xustificación das decisións adoptadas. A proba relativa ó IRPF puntuarase cun máximo de 4 puntos (40%) e a relativa ó IS cun máximo de 3 puntos (30%)	70	A2	B10 B13	C8	

### Other comments on the Evaluation

#### Convocatoria ordinaria

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

Para superala asignatura por Avaliación Continua deben cumprirse dúas condicións:

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

A non presentación a calquera das dúas probas presenciais escritas (IRPF e IS) suporá que o estudante deixa de ser avaliado en Avaliación Continua. Tamén se sairá da Avaliación Continua se non se acada alomenos un 25% da nota máxima en cada un dos tres ítems avaliábeis (proba IRPF, proba IS, tests).

A nota final por Avaliación Continua será a suma das notas parciais obtidas ata ese momento. Aqueles estudantes que se queden fora da Avaliación Continua terán a opción de presentarse á proba de Avaliación Global na convocatoria oficial. Esta proba de Avaliación Global consistirá na realización de dous estudos de caso completos, un de IRPF e outro de IS. A proba Avaliación Global suporá o 100% da cualificación e non terá en conta os puntos obtidos en Avaliación Continua.

A elección da modalidade de avaliación global correspóndelle a cada estudante, que poderá levala a cabo ata o 11 de outubro inclusive.

#### 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 2023-2024. 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<sup>a</sup> 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 Tritutaria, **Página web**,

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

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

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#### **Recomendacións**

**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	Sánchez Sellero, Francisco Javier			
Lecturers	Sánchez Sellero, Francisco Javier			
E-mail	javiss@uvigo.es			
Web	http://faitic.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) resources and bibliographic references in English, b) tutoring sessions in English, c) exams and assessments in English.			

**Training and Learning Results**

Code	
B1	Ability to analyse and synthesise
B2	Critical and self-critical thinking
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
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

**Expected results from this subject**

Expected results from this subject	Training and Learning Results		
Analyse the opportunities and threats that poses the surroundings to organisational level	B9 B12 B13 B14	C1 C3 C5 C6	D2 D3
Describe the main organisational structures, knowing his advantages and inconvenient, as well as the type of company that uses them	B1 B2 B4 B14		D2 D3
Formulate the relations between corporate government, control, influence and organisational culture	B1 B2 B4 B5 B14		D2

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
Know the foundations of the Theory of the Organisation to be able to apply them in the creation of the organisational structure of the company	B1 B2 B4 B12 B13 B14		D1 D2 D3 D4

## 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.	25	B1 B12 B13 B14	C1 C3 C5 C6
Presentation	Oral presentation by students of a specific topic or a work (previous written presentation).	10	B1 B2 B4 B5	C1 C3 C5 C6 D2 D3
Seminars	Courses or conferences organised with companies or institutions on thematic linked to the matter	15	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.	40	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 2022-23 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.

**IDENTIFYING DATA****Análise contable**

Subject	Análise contable			
Code	O04G020V01601			
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	Vila Biglieri, Jorge Eduardo			
Lecturers	Bazarra Agulla, Xoan Manuel Legaspi Díaz, Mónica Vila Biglieri, Jorge Eduardo			
E-mail	biglieri@uvigo.es			
Web				
General description	<p>A materia Análise Contable, estrutúrase en dous partes. Na primeira parte, abórdase a elaboración dos Estados Contables regulados pola lexislación mercantil actual. En dita parte destínanse diferentes capítulos ao estudo do Balance de Situación, Conta de Resultados, Estado de Cambios no Patrimonio Neto, e Estado de Fluxos de Efectivo.</p> <p>Na segunda parte, estúdase a análise e interpretación da información contable, nas súas diferentes vertentes: liquidez, solvencia, garantía, rendemento, rendibilidade, risco e endebedamento fundamentalmente.</p> <p>O obxectivo fundamental da materia consiste na adquisición dos coñecementos necesarios, tanto teóricos como prácticos para elaborar unha memoria, así como para a análise económica-financieiro da mesma, ao obxecto de poder tomar as decisións oportunas que permitan asegurar a supervivencia e o crecemento da empresa.</p>			

**Resultados de Formación e Aprendizaxe**

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 previstos na materia**

Expected results from this subject	Training and Learning Results		
Capacidade para avaliar e analizar a situación económico financeira das sociedades mercantís	B2	C4	D1
	B3	C6	D3
	B4		D4
	B5		D5

**Contidos**

Topic	
1. Introducción aos obxectivos e características da información:	A Análise Financeira: Introducción A Información Económico-Financieira Fundamentos Obxectivos

2. Introducción aos fundamentos e obxectivos de análises da información financeira. Información financeira obrigatoria: requisitos legais.	Os estados financeiros: introdución Balance Resultados Estado de Cambios no Patrimonio Neto Estado de Fluxos de Tesouraría Memoria A opinión de Auditoría O informe de Auditoría
3. Instrumentos, técnicas e aplicabilidade da análise.	A Análise Económica Financeiro: introdución Introdución Instrumentos e Técnicas de análises Cálculo e avaliación da rendibilidade
4. Grupos empresariais: formulación e análise da información consolidada.	Consolidación de estados financeiros: Introdución O Control societario Os procedementos de Consolidación
5. A avaliación de créditos: repercusións nos mercados financeiros.	Introdución A eficiencia dos Mercados Financeiros A incidencia da información financeira nos Mercados Financeiros
6. A predición de fracaso empresarial.	Cálculo e avaliación do risco Predición da insolvencia empresarial Detección de prácticas de Distorsión da Información Financeira Cualificación de Títulos
7. O goberno corporativo	Introdución A Responsabilidade Social Corporativa

### Planificación

	Class hours	Hours outside the classroom	Total hours
Estudo de casos	0	12	12
Resolución de problemas de forma autónoma	0	50	50
Lección maxistral	22.8	38	60.8
Seminario	21	9	30
Resolución de problemas	25	45	70
Exame de preguntas obxectivas	2.2	0	2.2

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

### Metodoloxía docente

	Description
Estudo de casos	Estudos e análises de casos reais
Resolución de problemas de forma autónoma	O estudante traballa aplicando os contidos teóricos ao problema exposto
Lección maxistral	Exposición na aula por parte do profesor dos contidos mais relevantes, a partir da base de material docente posto a disposición dos alumnos en plataforma e bibliografía indicada.
Seminario	Control do proceso de aprendizaxe dos alumnos e evolución do coñecemento en grupos reducidos a partir de actividades propostas polo profesor e a súa resolución e interacción cos alumnos. Posibilidade de avaliación de coñecementos e habilidades.
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 e atención personalizada do docente. Resolución de dúbidas aos alumnos e consideración, cando cumpra, de ferramentas informáticas.

### Atención personalizada

Methodologies	Description
Lección maxistral	Aclaracións respecto dos temas expostos na aula
Resolución de problemas	Explicacións de dúbidas sobre a resolución de problemas

### 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 avaliadas 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	30	B3 B4 B5	D1 D3
Resolución de problemas	Probas de resposta curta tipo test explicando a resposta de desenvolvemento. Resolución dunha proba escrita presencial, ao final do cuadrimestre, sobre a adquisición de competencias da materia.	40	B2	C6 D4 D5
Exame de preguntas obxectivas	Probas de resposta curta ou tipo test para avaliar os coñecementos teóricos	30	B2	C6 D4 D5

### Other comments on the Evaluation

O sistema de avaliación nas convocatorias ORDINARIA e EXTRAORDINARIA consta de dúas alternativas:

1. AVALIACIÓN CONTINUA: Son probas de avaliación continua que requiren a presenza do alumno na aula. Todos os estudantes serán considerados en AVALIACIÓN CONTINUA salvo que soliciten a AVALIACIÓN GLOBAL entre o 29 de xaneiro e 29 de febreiro.

2. AVALIACIÓN GLOBAL: resolución dunha proba presencial escrita, ao final do cuadrimestre, sobre o coñecemento de todos os contidos da materia, habilidades prácticas e adaptación a novas situacións.

No caso de non presentarse AVALIACIÓN GLOBAL, a nota que aparecerá na acta será a suma das probas de avaliación continua realizadas.

O conxunto de actividades formativas non presenciais só se avalían nas convocatorias correspondentes ao curso académico no que se desenvolven.

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 2022-2023 e presente na páxina web.

### Bibliografía. Fontes de información

#### Basic Bibliography

Omeñaca García, J., **Contabilidad Genera**, Deusto, 2008

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

#### Complementary Bibliography

Wanden.Berghe Lozano, J.L., Bañón, C., Beñtrán, E., García, M., Gonzálvez, J., Rodríguez, L., Ruiz M, **Contabilidad Financiera**, Pirámide, 2008

G., Llul,, **Contabilidad Financiera, El modelo contable básico. Teoría y supuestos**, Pirámide, 2008

Mallo, C. and Pulido, A., **Contabilidad Financiera. Un enfoque actual**, Paraninfo, 2008

BOE, **Ley de reforma y adaptación de la legislación mercantil en materia contable para su armonización int, LEY 16/2007, de 4 de julio.**, LEY 16/2007, de 4 de julio. , BOE número 160 de 5/7/2007, 2007

BOE, **Real Decreto 1514/2007 de 16 de noviembre por el que se aprueba el Plan general de Contabilidad'**, BOE núm 278, de 20 de novimbre de 2007, 2007

### 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

Contabilidade financeira II/O04G020V01401

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 superado previamente as materias anteriormente indicadas.



**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 López-Valeiras Sampedro, Ernesto Regueiro Vázquez, Juan José			
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.			

**Training and Learning Results**

Code	
B1	Ability to analyse and synthesise
B2	Critical and self-critical thinking
B3	Skills related to the use of those computer applications used in business management
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 effective 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

**Expected results from this subject**

Expected results from this subject	Training and Learning Results
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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
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### Other comments on the Evaluation

Assessment may be continuous or global. If the student does not expressly renounce to the continuous assessment before January 29th, the student will be evaluated through the continuous assessment.

Several tests of a theoretical-practical nature will be carried out throughout the second-term period summarizing 60% of the total to be assessed. The final exam will account for the remaining 40%.

Students who opt for the global assessment will take a single theoretical-practical exam which will account for 100% of the assessment.

These assessment rules are the same for the first as for the second chance.

This guide is indicative and may be modified throughout the course if deemed necessary.

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### 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**,

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### Recommendations

#### Subjects that continue the syllabus

Auditing/O04G020V01901

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#### Subjects that it is recommended to have taken before

Financial accounting 2/O04G020V01401

Business: Financial Accounting I/O04G020V01301

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### Other comments

The times and dates of the assessment tests are those specified in the assessment timetable approved by the Xunta de Centro for the current academic year.

**IDENTIFYING DATA****International strategic management**

Subject	International strategic management			
Code	O04G020V01603			
Study programme	Grado en Administración y Dirección de Empresas			
Descriptors	ECTS Credits 6	Choose Mandatory	Year 3rd	Quadmester 2nd
Teaching language	#EnglishFriendly Spanish Galician			
Department				
Coordinator	Vázquez Abad, Jesús			
Lecturers	Vázquez Abad, Jesús			
E-mail	jabad@uvigo.es			
Web	<a href="http://moovi.uvigo.gal/">http://moovi.uvigo.gal/</a>			
General description	<p>In these last years the companies have had to transform to end to adapt to the changes *imperantes (new technologies, communications, markets, trade, forms of work, sources of finance, protection of the environment, etc.) that have accelerated the process of globalisation of the world-wide economic system. All this is originating important consequences for the activity of the companies, that see forced, increasingly, to act in the international markets.</p> <p>Therefore, it is precise to study and know the factors that drive to the globalisation of the businesses and, especially, the strategies of development more adapted to face up to this new reality. Understand and choose the strategy of entrance in the external markets according to the identification of the distinct risk to which exposes , know the location of the activities of the chain of value, comprise the strategies of commercialisation of the products or services, analyse the risk (country, politician, economic, financial, official,...) Associated to the election of the most ideal country, as well as the management of the cultural distance between countries, are some of the aims of this subject.</p> <p>English Friendly subject: International students may request from the teachers: a) resources and bibliographic references in English, b) tutoring sessions in English, c) exams and assessments in English.</p>			

**Training and Learning Results**

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

**Expected results from this subject**

Expected results from this subject	Training and Learning Results		
Distinguish the main causes of the internationalization acceleration of companies that began in the 20th century.	B1 B2 B13	C1 C3 C5	D1 D5
Identify some of the most common organizational structures in the field of international business.	B1 B13	C3	D1 D5
Distinguish the relevant factors that affect the competitive strategy of companies in international markets.	B1 B2 B13	C1 C3 C5 C11	D1 D5
Evaluate the different entry alternatives in foreign markets: exports, cooperation agreements and direct investment.	B1 B10	C5 C11	D1 D5
Synthesize the specific peculiarities to be taken into account in the strategic direction of a multinational company.	B1 B10 B13	C1 C3 C5	D1 D5
Demonstrate the handling of the appropriate theoretical concepts to solve and interpret certain problems related to the management of internationalized companies.	B1 B5 B8 B9 B10 B11 B13 B14	C1 C3 C5 C11 C12 C13	D1 D2 D3 D4 D5

## Contents

### Topic

SUBJECT 1: THEORY OF THE INTERNATIONAL TRADE

SUBJECT 2: GÉNESIS OF THE INTERNATIONAL ACCELERATION

SUBJECT 3: THE BASIC PROCESS OF INTERNATIONALISATION

SUBJECT 4. THE PROCESS OF EXPORT

SUBJECT 5: EXPORTS: BUSINESS PRODUCTIVITY VERSUS NATIONAL PRODUCTIVITY

SUBJECT 6: OUTSOURCING

SUBJECT 7: STRATEGIC ALLIANCES

SUBJECT 8: BASIC STRATEGIES OF MULTINACIONALIZACIÓN

## Planning

	Class hours	Hours outside the classroom	Total hours
Introductory activities	1	0	1
Lecturing	20	5	25
Case studies	22.5	35	57.5
Mentored work	4	15	19
Objective questions exam	1.5	35	36.5
Presentation	1	10	11

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

## Methodologies

	Description
Introductory activities	Activities aimed at making contact and gathering information about the students, as well as presenting the subject.
Lecturing	Presentation of the basic contents for the development and learning of the subject.
Case studies	Analysis of a fact, problem or real event with the purpose of knowing it, interpreting it, solving it, generating hypotheses, contrasting data, reflecting, completing knowledge, diagnosing it and training in alternative solution procedures. It will be held during the classes of the medium groups.
Mentored work	The student, individually or in a group, prepares a document on the topic of the subject or prepares seminars, research, reports, essays, summaries of readings, conferences, etc. Some of the work will be done during the small group classes.

## Personalized assistance

## Methodologies Description

Mentored work	Attention to student queries related to the work to be done in small groups. It will be developed in person (directly in the classroom and during tutorial hours). It can also be done by telematic means (email, virtual office, videoconference, ...), under the prior agreement modality.
Case studies	Attention to student queries related to cases to be resolved in medium groups. It will be developed in person (directly in the classroom and during tutorial hours). It can also be done by telematic means (email, virtual office, videoconference, ...), under the prior agreement modality.

## Assessment

	Description	Qualification	Training and Learning Results		
Case studies	Deliveries of the cases studied and resolved in the sessions of the medium groups.	40	B1 B2 B5 B8 B9 B14	C5 C12 C13	D1 D2 D3 D4 D5
Objective questions exam	Test to evaluate the acquisition and understanding of the contents of the subject. This evaluation may consist of multiple choice questions, theoretical questions and/or reasoning questions. To pass the exam, the student must obtain a minimum grade of 5 out of 10 in each of its sections.	40	B1 B2 B10 B13	C1 C3 C5 C11	D1 D5
Presentation	Exhibition by the students before the teacher and their classmates of the results of the supervised work.	20	B1 B2 B5 B8 B9 B10 B11 B13 B14	C11 C12 C13	D1 D2 D3 D4 D5

## Other comments on the Evaluation

**First opportunity:** the set of evaluation criteria set out above constitutes the continuous evaluation system at the first opportunity. It is necessary to achieve a minimum of 4 (out of 10) in each test to be able to compensate it and pass the subject.

Any contribution made by students in face-to-face sessions may be additionally valued.

Any student who takes at least one of the scheduled tests will be considered to have opted for continuous assessment, and will not be able to waive it.

The student who does not follow the continuous evaluation procedure must take a final exam, with a theoretical part and a practical part, which will mean 100% of the grade. The theoretical part will consist of an exam of objective questions (multiple choice and development) and the practical part in the resolution of cases and/or practical questions. It is necessary to achieve a minimum of 4 (out of 10) in each part to be able to compensate it and pass the subject. Through this exam, all the competences of the subject will be evaluated.

**Second opportunity:** students who do not pass the subject on the first chance have two options:

- Carry out an exam with a theoretical part and a practical part, which will mean 100% of the grade. The theoretical part will consist of an exam of objective questions (multiple choice and development) and the practical part in the resolution of cases and/or practical questions. It is necessary to achieve a minimum of 4 (out of 10) in each part to be able to compensate it and pass the subject. Through this exam, all the competences of the subject will be evaluated.

- Keep the grade obtained in the Presentation (20%) and in the Case Study (40%), as long as they are higher than 4 (out of 10), and take only the Exam of objective questions (40%). It is necessary to achieve a minimum of 4 (out of 10) in this test to be able to compensate it and pass the subject.

If in any of the two opportunities the subject is not approved due to not reaching the minimum in any test or part, and the total score is equal to or greater than 4.5 (out of 10), the grade in the minutes will be 4.5 (out of 10).

The specification of the activities to be carried out will depend to a large extent on the number of students, means of working in groups, etc.

The dates and times of the evaluation tests of the different calls are those specified in the evaluation tests calendar approved by the Center Board. In case of disparity or conflict between the dates of the exams, those indicated on the website of the faculty will prevail.

The differences in the evaluation method used by the centers of the Faculty of Economic and Business Sciences of Vigo and the Faculty of Business Sciences and Tourism of Ourense are due to the necessary adaptation of the identical proposed learning outcomes and competencies to the different organization of teaching classes used by both centers.

**IMPORTANT:** It is the obligation of the students to know and follow the instructions related to the different evaluation tests, both those contained in the Teaching Guide or in any other document of organization of the subject that the teacher makes available to them, as well as those that are sent them on time through the usual channels (email and/or Moovi)

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## Sources of information

### 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

Aldeanueva Fernández, I.; Jiménez Quintero, J.A., **Dirección estratégica internacional**, 3ª edición, Pirámide, 2021

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

Daniels, J.D.; Radebaugh, L.H.; Sullivan, D.P., **Negocios internacionales. Ambientes y operaciones**, Pearson, 2013

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

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## Recommendations

### Subjects that it is recommended to have taken before

Business: Basics of management/O04G020V01102

Business: Business management/O04G020V01203

Strategic management/O04G020V01503

Organizational theory/O04G020V01505

### Other comments

This teaching guide anticipates the lines of action that must be carried out with the student in the matter 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 real target group 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.

Total or partial copying or plagiarism in any type of work or exam will result in a zero in that test. Alleging ignorance of what plagiarism entails will not exempt students from their responsibility in this regard.

The dates and times of the evaluation tests of the different calls are those specified in the evaluation tests calendar approved by the Xunta de Centro for the current course.

The evaluation will take into account not only the relevance and quality of the content of the answers, but also their linguistic correctness and presentation.

It is the responsibility of the students to consult the materials available on the Moovi tele-teaching platform (news, documents, qualifications) and to be aware of the notices and the dates of the different tests.



**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	Barajas Alonso, Ángel Antonio			
Lecturers	Barajas Alonso, Ángel Antonio			
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General description				

**Training and Learning Results**

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

**Expected results from this subject**

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

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

### Contents

Topic	
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. Task done during the course.	20	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.	40	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

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### **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

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### **Recommendations**

#### **Subjects that continue the syllabus**

Financial planning/O04G020V01702

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#### **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

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### **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).

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