

1. BASIC INFORMATION

Course	BUSINESS OPERATIONS
Degree program	GLOBAL BACHELOR'S DEGREE IN BUSINESS MANAGEMENT AND ENTREPRENEURSHIP
School	SCHOOL OF SOCIAL SCIENCE
Year	FOURTH
ECTS	6 ECTS
Credit type	ELECTIVE
Language(s)	ENGLISH
Delivery mode	ON SITE
Semester	1st SEMESTER
Academic year	2023/2024
Coordinating professor	RAMON UTRILLAS

2. PRESENTATION

To build on the Business Organizations course and to provide a more detailed examination of particular areas of Company Law, the legal organization of business structures and the controls placed thereon. Accounting particularities from legal regulation of commercial companies such as the establishment of different types of companies, capital increases and reductions, etc.

3. COMPETENCIES AND LEARNING OUTCOMES

Core competencies:

- CC2 - That students know how to apply their knowledge to their work or vocation in a professional manner and possess the competencies that are usually demonstrated through the elaboration and defense of arguments and problem solving within their area of study.
- CC4 - Students are able to communicate information, ideas, problems and solutions to both specialized and non-specialized audiences.
- CC5 - That students have developed those learning skills necessary to undertake further studies with a high degree of autonomy.

Cross-curricular competencies:

- CCC1 - Autonomous Learning: Ability to choose the strategies, tools and moments considered most effective to learn and put into practice independently what has been learned.
- CCC5 - Ability to apply knowledge to practice, to use the knowledge acquired in the academic environment in situations as close as possible to the reality of the profession for which they are being trained.
- CCC8 - Information management: Ability to search for, select, analyze and integrate information from different sources.
- CCC15 - Responsibility: Ability to fulfill the commitments that the person reaches with him/herself and with others when performing a task and trying to achieve a set of objectives within the learning

process. Capacity existing in every subject to recognize and accept the consequences of a freely performed act.

Specific competencies:

- SC27 - Ability to solve accounting problems and understand the criteria for valuation of assets and liabilities.
- SC28 - Ability to interpret the information provided by the financial statements of a company.
- SC30 - Ability to analyze and interpret the recording and valuation rules of the Spanish General Accounting Plan and the International Financial Reporting Standards.

Learning outcomes:

- LO1: Upon completion of this course the student will be able to understand and master concepts related to commercial and corporate transactions of companies and their accounting reflection.
- LO2: Upon completion of this course the student will have developed the necessary skills to keep and manage the accounts of a company and to make decisions related to business management.

Competencies	Learning outcomes
CC2, CC4, SC27, SC28, SC30	LO1: Upon completion of this course the student will be able to understand and master concepts related to commercial and corporate transactions of companies and their accounting reflection.
CC2, CC4, CC5, CCC1, CCC5, CCC8, CCC15, SC27, SC28, SC30	LO2: Upon completion of this course the student will have developed the necessary skills to keep and manage the accounts of a company and to make decisions related to business management.

4. CONTENT

Section 01	Contributed capital
Section 02	LT Debt, bonds, leases
Section 03	Marketable securities
Section 04	Provisions, contingent liabilities, contingent assets
Section 04	Income taxes
Section 06	Financial reporting

5. TEACHING-LEARNING METHODOLOGIES

The types of teaching-learning methodologies used are indicated below:

- Cooperative learning
- Case study
- Master class

6. LEARNING ACTIVITIES

Listed below are the types of learning activities and the number of hours the student will spend on each one:

Campus-based mode:

Learning activity	Number of hours
EA1: Analysis and resolution of cases	25

EA2: Autonomous work	50
EA3: Oral exposures	5
EA4: Master classes	30
EA5: Knowledge tests	4
EA6: Tutorial	11
EA7: Group activities	25
TOTAL	150

7. ASSESSMENT

Listed below are the assessment systems used and the weight each one carries towards the final course grade:

Campus-based mode:

Assessment system	Weight
Cases and problem solving	40%
Reports	10%
Presentations	10%
Knowledge tests	40%

When you access the course on the *Campus Virtual*, you'll find a description of the assessment activities you have to complete, as well as the delivery deadline and assessment procedure for each one.

7.1. First exam period

To pass the course in the first exam period, you must obtain a final course grade of at least 5 out of 10 (weighted average).

In any case, you will need to obtain a grade of at 4.0 in the final exam in order for it to count towards the final grade along with all the grades corresponding to the other activities.

7.2. Second exam period

To pass the course in the second exam period, you must obtain a final grade of at least 5 out of 10 (weighted average).

In any case, you will need to obtain a grade of at 4.0 in the final exam in order for it to count towards the final grade along with all the grades corresponding to the other activities.

The student must deliver the activities not successfully completed in the first exam period after having received the corresponding corrections from the professor, or those that were not delivered in the first place.

8. SCHEDULE

This table shows the delivery deadline for each assessable activity in the course:

Assessable activities	Deadline
Cases and problem solving	Week 6-10
Reports	Week 12
Presentation	Week 12
Final exam	Week 16

This schedule may be subject to changes for logistical reasons relating to the activities. The student will be notified of any change as and when appropriate.

9. BIBLIOGRAPHY

The main reference work for this subject is:

- 1 Overview of Financial Accounting BEP166-PDF-ENG
- 2 Basic Accounting Concepts and Assumptions 5060-PDF-ENG
- 3 Mechanics of Financial Accounting 101119-PDF-ENG-3
- 4 Costs and Expenses - No Hard-and-Fast Rules 6549BC-PDF-ENG
- 5 Revenue Recognition 5066-PDF-ENG
- 6 Stockholders' Equity and Earnings Per Share BEP174-PDF-ENG
- 7 Liabilities. Current, Contingent, and Long-Term Debt BEP170-PDF-ENG
- 8 Leases BEP171-PDF-ENG BEP171-PDF-ENG
- 9 Financial Instruments. Investment Securities and Derivatives BEP172-PDF-ENG
- 10 Accounting for Postretirement Benefits and Income Taxes BEP173-PDF-ENG
- 11 Preparing Financial Statements - Statements of Income and Cash Flows 8608-PDF-ENG
- 12 Statement of Cash Flows BEP175-PDF-ENG
- 13 Basic Capital Investment Analysis 198004-PDF-ENG
- 14 Leverage Ratios in Financial Analysis UV6901-PDF-ENG
- 15 How Much Money Does Your New Venture Need? 86314-PDF-ENG

The recommended Bibliography is:

- Belverd, E. Needless (2011) Financial Accounting. (11th ed) Cincinnati: South-Western College Publishing.

10. DIVERSITY MANAGEMENT UNIT

From the Educational Guidance and Diversity Unit we offer support to our students throughout their university life to help them reach their academic achievements. Other main actions are the students inclusions with specific educational needs, universal accessibility on the different campuses of the university and equal opportunities.

From this unit we offer to our students:

1. Accompaniment and follow-up by means of counselling and personalized plans for students who need to improve their academic performance.
2. In terms of attention to diversity, non-significant curricular adjustments are made in terms of methodology and assessment for those students with specific educational needs, pursuing an equal opportunities for all students.
3. We offer students different extracurricular resources to develop different competences that will encourage their personal and professional development.
4. Vocational guidance through the provision of tools and counselling to students with vocational doubts or who believe they have made a mistake in their choice of degree.

Students in need of educational support can write to us at:

unidad.diversidaduev@universidadeuropea.es

11. ONLINE SURVEYS

Your opinion matters!

The Universidad Europea encourages you to participate in several surveys which help identify the strengths and areas we need to improve regarding professors, degree programs and the teaching-learning process.

The surveys will be made available in the “surveys” section in virtual campus or via e-mail.

Your assessment is necessary for us to improve.

Thank you very much for your participation.