

**Economics of Organisations**

Code: 103996  
ECTS Credits: 6

Degree	Type	Year	Semester
2502501 Prevention and Integral Safety and Security	FB	1	2

**Contact**

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**Use of Languages**

Principal working language: spanish (spa)  
Some groups entirely in English: No  
Some groups entirely in Catalan: No  
Some groups entirely in Spanish: No

**Teachers**

Jonathan Calleja Blanco

**Prerequisites**

There are no specific requirements for this subject.

**Objectives and Contextualisation**

The subject entails 3 thematic sections, or parts, with well-differentiated objectives:

Currently, the incentive for the creation and development of new business projects is high. Faced with a globalized and competitive world, with unpredictable changes and trends, it is necessary to make a preliminary analysis and planning effort, the "business plan". It is an essential document for the entrepreneur. The business plan defines the general and specific initial objectives of the business. It analyzes the contribution of the company to the market, with its resources and capabilities. The section includes the marketing and sales plan that is included in the business plan.

The second part corresponds to the economic-financial analysis of the company. Trying to make a diagnosis of the economic-financial situation of the company, while analyzing the paths of action to improve that situation in the future through accounting information (Balance Sheet and Income Statement). The section includes the study of the minimum and optimal dimension of the company.

Finally, the topic of financial decisions is introduced. The valuation of investment and financing projects will be studied. Basic decisions faced by a manager in a company are considered. At the end of this section, students will have a complete view on the decision criteria when selecting projects, from the financial viewpoint.

**Competences**

- Be able to adapt to unexpected situations.
- Carry out analyses of preventative measures in the area of security.
- Contribute to decisions on investment in prevention and security.
- Formulate commercial strategies in the security sector.

- Respond to problems applying knowledge to practice.
- Use the capacity for analysis and synthesis to solve problems.
- Work and learn autonomously.

## Learning Outcomes

1. Apply the basis of statistics. Economics and finance, in the applicable legal framework and the informatics necessary to undertake prevention and security.
2. Be able to adapt to unexpected situations.
3. Diagnose the situation of integral security in companies and organisations.
4. Formulate competitive commercial and financial strategies in companies and organisations.
5. Respond to problems applying knowledge to practice.
6. Use the capacity for analysis and synthesis to solve problems.
7. Work and learn autonomously.

## Content

### 1. Business Plan

1.1. Objectives and contents of the Business Plan

1.2 Marketing and sales plan

### 2. Economic-financial analysis

2.1. Minimum and optimum dimension of the company

2.2. Accounting ratios analysis

### 3. Project Valuation

3.1. Investment and financing decisions

3.2. Concept of interest rate

3.3. Project evaluation tools

3.4. Project selection criteria

The 'objectives' section in this guide further develops the contents of the outline.

## Methodology

Considering the on-line approach of the subject, the methodology proposed considers the individual study of the content provided. Students must prepare materials autonomously (theory, exercises, readings, etc.). The online sessions and forums for doubts of each topic will be devoted to deepening on the topics discussed and solving doubts about the material and tasks.

The scheduled virtual sessions require previous preparation of the contents, for a better usage. Tutorials with the teaching staff will be previously arranged by email.

## Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			

Online sessions	6	0.24	
Type: Supervised			
Debate forums, problem solving, tutorials	20	0.8	1, 3, 4
Type: Autonomous			
Autonomous study	120	4.8	3, 5, 7

## Assessment

### 1. PERIODIC ASSIGNMENTS

There will be a task based on exercises to be solved on, at least, 2 of the sections of the syllabus. The grade of each assignment will be from 0 to 10. Undelivered assignments will get a grade of 0 (zero). The average of the tasks will weigh a 60% in the assessment of the final mark of the subject. A minimum average of 5 is needed for this part to be considered for evaluation.

### 2. THEORETICAL-PRACTICAL TEST

There will be a final test that gathers the full the content of the subject. The grade in this test goes from 0 to 10 and the score weighs 40% in the calculation of the final grade of the subject. It is required to obtain a minimum of 5 for this part to be considered for evaluation.

If none of the tasks of the first point is delivered, the continuous assessment will be changed to the unique evaluation. That is, the final grade depends solely on the final test.

In case of not passing the subject, according to the continuous assessment criteria, a retake test can be done on the scheduled date and time. This retake will gather all the contents of the program. In order to participate in the retake, there must be evidence of evaluation in a set of activities during the course, which weight equals a minimum of 2/3 of the total grade of the subject. However, the qualification that will consist of the student's file is a maximum of 5-Pass.

Students who need to change an evaluation date must present the request by filling in the document that you will find in the moodle space of Tutorización EPSI.

["In the event that the student performs any irregularity that may lead to a significant variation in the grade of an evaluation act, this evaluation act will be scored with 0, regardless of the disciplinary process that can be instructed. they produce diverse irregularities in the acts of evaluation of the same subject, the final qualification of this subject will be 0 ".]

## Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Individual final test about global content	40%	2	0.08	1, 3, 5, 4, 6
Individual theoretical-practical assignments	60%	2	0.08	2, 1, 3, 5, 4, 7, 6

## Bibliography

### PARTE 1

ALEGRE, BERNÉ I GALVE (1995): Fundamentos de Economía de la Empresa: Perspectiva Funcional. Ariel.

SANTESMASES, M. (2007). Marketing. Conceptos y Estrategias. Ed. Pirámide: Madrid.

## **PARTE 2**

ALEGRE, L.; BERNÉ, C.; Y GALVE, C. (1995): Fundamentos de Economía de la Empresa: Perspectiva Funcional. Ariel Economía. Barcelona.

BERNSTEIN, L. A. (1996): Análisis de estados financieros. Teoría, Aplicación e Interpretación. Irwin.

MALLO, C.; y JIMÉNEZ, M. A. (1997): Contabilidad de Costes. Pirámide.

## **PARTE 3**

ALEGRE, L.; BERNÉ, C.; Y GALVE, C. (1995): Fundamentos de Economía de la Empresa: Perspectiva Funcional. Ariel Economía. Barcelona.

SUÁREZ SUÁREZ, A. S. (1995): Decisiones Óptimas de Inversión y Financiación. Pirámide.

BREALEY, R.; Y MYERS, S. (1993): Fundamentos de Financiación Empresarial. McGraw-Hill.