

Legal and Economic Aspects in HR Management

Code: 43165
ECTS Credits: 6

Degree	Type	Year	Semester
4313788 Management of Human Resources in Organizations	OT	0	1

Contact

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Use of Languages

Principal working language: spanish (spa)

Teachers

Maria Teresa Calzada Balcells
Susana Pallarés Parejo

External teachers

Carles Poyato
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Joan Cabré

Prerequisites

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For students who in their previous degree training have not studied subjects related to the economic, legal and administrative fields.

Objectives and Contextualisation

Objectives and contextualisation

The module addresses legal and economic related issues in HR management. The module offers students a broad overview on the economic and legal issues which are involved in the various HR processes and it clarifies their relevance, addressing the similarities and differences in different parts of the world.

Upon completion of the module, the student will be able to:

Analyse the significant legal aspects in the administrative processes carried out by HR

Apply legal and economic concepts in human resource management. Reflect on the specific tools to be applied in economic management

Apply management techniques to staff

Competences

- Make appropriate use of basic legal and economic concepts associated with the human resources function.
- Mark out human resources needs in the different areas of an organisation, from a proactive, systemic approach.
- Solve problems in new or little-known situations within broader (or multidisciplinary) contexts related to the field of study.
- Work in a team, taking advantage of companions' different ways of thinking and acting.

Learning Outcomes

1. Calculate the differences in cost between two or more options for meeting a particular request or need.
2. Correctly interpret information provided by agents in the organisation who carry out financial operations.
3. Detect any features of human resources management plans and projects that might contravene current legislation.
4. Identify important information sources on key legal issues in human resources management in a country other than one's own.
5. Integrate the implications of different countries' legal frameworks for human resources management.
6. Seek out legal advice to clear up doubts and avoid expected problems.

Content

Content

1. Legal relationships in the workplace

1.1. Work flexibility in the context of globalisation: legal aspects.

1.2. External flexibility.

- Work contracts: permanent and temporary contracts.

- Dismissals: disciplinary dismissal, objective dismissal and collective redundancies.

1.3. Internal flexibility

- The working timetable.

- Functional mobility, substantial modification of working conditions and withdrawal from the collective agreement.

1.4. Decentralisation of production and transfer of the company.

1.5. Suspension of an employment contract: maternity and leave of absence.

1.6. Workers' representatives and collective bargaining.

2. Balanced Scorecard

2.1. Concept and purposes of Management Control.

2.2. Basic foundations in finance to understand certain management indicators.

2.3. Relationships between the control systems and people.

2.4. Responsibility centres.

- 2.5. Types of responsibility centres: costs, revenue, profits and investment.
- 2.6. Decentralisation of decision-making.
- 2.7. The cost of transfers.
- 2.8. Business models and keyvariables.
- 2.9. Designing an information system.
- 2.10. Types of management indicators: Financial and non-financial.
- 2.11. Balanced Scorecard.
- 2.12. The four perspectives of the BSC: Financial, Customer, Internal Processes and Learning and Growth
- 2.13. Strategic maps. Cause-effect relationships between the BSC variables.
- 2.14. Personnel and suspension competencies to induce business results.

3. Budgeting, budget monitoring and management

- 3.1. The budget as a management tool.
 - Budgeting based on concepts.
 - Budget for cost centres.
- 3.2. Budget monitoring.
 - Indicators.
 - Deviations: positive and negative.
- 3.3. Budget management.
 - Limitations by concepts and items: public and private sector.
 - Extraordinary events.
- 4. Payroll administration and economic management
 - 4.1. The salary.
 - Remuneration in the public and private sectors.
 - The salary payslip: composition.
 - 4.2. Composition of the salary.
 - The base salary.
 - Complements to the salary.
 - Extraordinary payments: overtime, bonuses, etc.
 - Salary in kind.
 - Non-salary payments.
 - 4.3. Salary deductions.
 - Social security contributions: public and private sector.

- Personal Income Tax (IRPF in its Spanish initials).

- Advances.

4.4. Contribution base.

- Contribution rates.

- Contribution base.

Methodology

The methodologies that will be used throughout the module are as follows:

Master classes / lectures.

Oral presentation / explanation of work.

Tutorials.

Preparation of the work. Personal study.

Reading articles / reports of interest.

Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Exhibits of content	22	0.88	6, 3, 1, 5
Resolution and exposure of different case studies	6	0.24	5, 2
Teacher-led company case	2	0.08	2
Type: Supervised			
Practice with management techniques and tools	20	0.8	6, 1
Solving a case study and defending interventions	28	1.12	5, 2
Tutoring	12	0.48	5
Type: Autonomous			
Elaboration and writing of work	30	1.2	6, 1, 5
Resolution of exercises and cases on the virtual platform	6	0.24	2
Search and collection of information, reading and study of documentation	18	0.72	6, 1
Text commentary	6	0.24	2

Assessment

Based on the explanation of the content in the classroom and work, consulting the materials made available to the students and the bibliography as well as the tutorials from the teaching staff, students should prepare a project to answer the issues posed in the task set.

The work will consist of a case study which is posed as an exercise that integrates the main content of the module. In this way, the answers prepared by the student will contribute to the evidence of learning assignments required in the four knowledge areas of the module (Legal relationships in the workplace, Balanced Scorecard, Budgeting, budget monitoring and management and Payroll administration and economic management), with each one representing a weighted percentage in the final mark.

Students who fail to reach the established criteria to pass the module and those who have been evaluated in a set of activities with a weighting of two-thirds of the total score for the module may retake it.

The minimum mark to retake the module is 3.5.

Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Assignment 1: Solving cases regarding work contracts.	15%	0	0	6, 4, 5
Assignment 2: Solving cases on the Balance Scorecard.	20%	0	0	3, 2
Assignment 3a: Solving cases in Budgeting, Budget monitoring and management.	35%	0	0	1, 2
Assignment 3b: Solving cases regarding payroll	30%	0	0	1, 2

Bibliography

Amat, J. M. (2003). *Control de Gestión: Una perspectiva de dirección* (6ª edición). Barcelona: Gestión 2000.

Anthony, R. y Govindarajan, V. (2003). *Management Control Systems* (11 edition). Nueva York. Mc Graw-Hill.

Ballarin, Eduardo y Rosanas, Josep Mª. (1999). *Sistemas de Planificación y Control*. Bilbao. Desclee De Brouwer.

Butler, A., Letra, S.R. y Neale, B. (1997). *Linking the Balanced Scorecard to Strategy: one Mill's experience*. Long Rang Planning, pp. 241-253

Guthrie, J. (2000). *The management measurement and the reporting of intellectual capital*. CIMA 2001

Horváth y Partners (2000). *Dominar el Cuadro de Mando Integral*. Barcelona. Gestión 2000.

Kaid, M y Nilsson, F (2000). Performance measurement at Nordic companies. [European Management Journal](#), 18 (1), 113-127.

Kaplan. R.S. (1993). Evaluación de resultados: algo más que números. *Harvard Deusto Review*.

Kaplan, R. y Norton, D. (1997). *Cuadro de Mando Integral* (the Balanced Scorecard) (1997) Barcelona. Gestión 2000.

Prahalad, C.K. y Hamel, G. (1990). The Core Competence of the Corporation. *Harvard Business Review*, 68 (3) 79-91

Stalk, G. y Lacheneauer, R. (2004) *Hard Ball: Five Killer Strategies for Trouncing the Competition*. Harvard Business Review.

Workers' statute:

(Real Decreto Legislativo 1/1995, de 24 de marzo, por el que se aprueba el texto refundido de la Ley del Estatuto de los Trabajadores. ANEXO: Texto refundido de la Ley del Estatuto de los Trabajadores. Última actualización, publicada el 07/07/2012, en vigor a partir del 08/07/2012.)

Estatuto Básico del Empleado Público:

(Ley 7/2007, de 12 de abril, del Estatuto Básico del Empleado Público. Última actualización publicada el 14/07/2012).

Leal, A. (coordinador) (2004). *El factor humano en las relaciones laborales: Manual de dirección y gestión*.

Pirámide. Madrid.

Links of interest:

Agencia Tributaria (Ministerio de Economía y Hacienda): www.agenciatributaria.es Seguridad Social: www.seg-social.es

Instituto Nacional de la Seguridad Social (INSS) Tesorería General de la Seguridad Social (TGSS)

Instituto Nacional de Seguridad e Higiene en el Trabajo (INSHT): www.insht.es Boletín Oficial del Estado (Ministerio de Trabajo y Asuntos Sociales): www.boe.es

Datos Macroeconómicos: www.datosmacro.com