

## Temas de Economía y Empresa

Code: 102333  
ECTS Credits: 6

Degree	Type	Year	Semester
2501572 Business Administration and Management	OT	4	0

The proposed teaching and assessment methodology that appear in the guide may be subject to changes as a result of the restrictions to face-to-face class attendance imposed by the health authorities.

### Contact

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### Use of Languages

Principal working language: catalan (cat)  
Some groups entirely in English: No  
Some groups entirely in Catalan: Yes  
Some groups entirely in Spanish: No

### Prerequisites

In order to achieve good follow-up of the subject, it is advisable to have obtained the knowledge of the subject of previous courses "Introduction to Accounting" and "Analysis of Financial Statements" of the Degree in Business Administration and Management.

### Objectives and Contextualisation

The course is oriented from an empirical perspective, to the analysis of the economic behavior of the Companies start mainly from the financial statements that they are required to prepare. It is intended to become familiar

the student with the use of basic concepts such as profitability, productivity, level of employment, price index, "mix"

Commercial, and provide some tools to answer questions such as: What are the causes relevant to the variation observed in the profitability of the company "A"? To what extent have each influenced? of these causes? Has productivity improved compared to the previous period? How has this been influenced in the economic result (in the margin rate, e.g.)? Why productivity has increased (or has decreased)?

Regarding last year? Does the company "A" have a higher productivity (or lower) than the company "B"? In How much has improved the productivity of the Spanish food sector during the last year? The salary increase of the

The sector of metallic trans-formats has been relatively superior or inferior to its increase productivity?

After completing the course, the student will be able to:

- Extract the information from the financial statements of the companies to obtain the economic-financial variables

which will have to be used in the analysis of profitability and productivity

- Apply a model of analysis of the profitability by stages, determined the incidence of each explanatory variable

i interpret the effects of the data obtained in business management.

- Apply a productivity analysis model for each productive factor and determine and interpret its effect in terms of the analysis of the margin rate.

Enviar comentarios

Historial

## Competences

- Capacity for independent learning in the future, gaining more profound knowledge of previous areas or learning new topics.
- Capacity for oral and written communication in Catalan, Spanish and English, which enables synthesis and oral and written presentation of the work carried out.
- Demonstrate initiative and work individually when the situation requires it.
- Evaluate the usefulness of accounting information for decision-making of different users.
- Organise the work in terms of good time management, organisation and planning.
- Select and generate the information necessary for each problem, analyse it and take decisions based on that information.
- Show motivation for carrying out quality work and sensitivity to the consequences for the environment and society.
- Use of the available information technology and adaptation to new technological environments.
- Using accounting information as a tool for assessment and diagnosis.
- Value ethical commitment in professional practice.

## Learning Outcomes

1. A capacity of oral and written communication in Catalan, Spanish and English, which allows them to summarise and present the work conducted both orally and in writing.
2. Analyze business sectors from the annual accounts.
3. Assess ethical commitment in professional activity.
4. Capacity to continue future learning independently, acquiring further knowledge and exploring new areas of knowledge.
5. Demonstrate initiative and work independently when required.
6. Demonstrate motivation regarding the quality of the work performed and sensitivity regarding the consequences on the environment and society.
7. Identify decisions that can be taken through the analysis and interpretation of accounting information.
8. Interpret economic indicators of an entity and its relationship to the profitability and productivity of the same.
9. Interpret financial indicators of an entity and understand the decisions that can be taken from their analysis
10. Know the accounting information systems to support the management and functions of the same in the management of organizations.
11. Make a diagnosis from the economic and financial analysis of an entity
12. Organise work, in terms of good time management and organisation and planning.
13. Recognise the qualitative variables that can influence decision-making based on the financial statements.
14. Select and generate the information needed for each problem, analyse it and make decisions based on this information.
15. Use available information technology and be able to adapt to new technological settings.

## Content

### 1. EVALUATION OF THE MANAGEMENT OF AN EMPRESA FROM OUTSIDE: BASIC INFORMATION SOURCES

- 1.1 The perspective of external analysis: objectives; possibilities; limitations
- 1.2 The balance sheet: standard structure; implicit criteria; interpretation
- 1.3. The results account: standard structure

### 2. TABLE OF ECONOMIC-ACCOUNTING VARIABLES FOR ANALYSIS

- 2.1 Standardized variables for the balance sheet; composite variables; basic ratios.
- 2.2 Translation / summary of a balance in terms of the defined variables.
- 2.3 Standardized variables for the statement of results; Unitary costs / costs charged
- 2.4 Translation / summary of a statement of results, in terms of the defined variables
- 2.5 The assets and results other than the exploitation
- 2.6 Extraordinary results
- 3. EVALUATION OF THE ECONOMIC FUNCIONAMENT: THE RETIREMENT TAX
  - 3.1 The concept of profitability of a company, and its different versions
  - 3.2 Simple factor analysis models of profitability
- 4. DYNAMIC ANALYSIS: CHANGES EXPLAINED FOR EACH ELEMENT VARIABLE
  - 4.1 Method of partial differences
  - 4.2 The promise method
  - 4.3 Method of variation rates; index and rate of variation of a temporary variable; The method of 'taxes of continuous variation '
- 5. MODEL OF ANALYSIS OF PERFORMANCE, BY STAGES (I)
  - 5.1 Limitations of simple factorial analysis models
  - 5.2 A more precise scheme: different concepts of profitability
  - 5.3 Analysis of the profitability of the capital and the leverage effect
  - 5.4 Part of the variation in profitability explained by each determining variable
- 6. MODEL OF ANALYSIS OF PERFORMANCE, BY STAGES (II)
  - 6.1 Analysis of the profitability of the company
  - 6.2 Analysis of the profitability of the exploitation
  - 6.3 Determination of the attributable effect on each immediate explanatory variable
- 7. MODEL OF ANALYSIS OF PERFORMANCE, BY STAGES (III):
  - 7.1 Analysis of the net margin rate; variation explained for each determinant variable
  - 7.2 Determination of the attributable effect on each immediate explanatory variable
- 8. APPLICATIONS OF THE MODEL OF ANALYSIS OF THE PROFITABILITY
  - 8.1 Global application of the model: explanatory variables really elementary; Determination of the incidence of each elementary management variable
- 9. PRODUCTIVITY AS A VARIABLE EXPLANATORY OF THE MARGE TAX (I)
  - 9.1 The concept of productivity of a company, and its different versions
  - 9.2 Measurement of productivity from the accounting statements: Model and terminology
  - 9.2 Measurement of productivity from the accounting statements: Model and terminology
  - 9.3 Simplified analysis of the gross margin rate: an output, an input
  - 9.4 The analysis of the gross margin rate in the general case
  - 9.5 Determination of the attributable effect on each determinant variable
- 10. PRODUCTIVITY AS A VARIABLE EXPLANATORY OF MARCH TAX (II)
  - 10.1 Interpretation of the index of variation in the productivity of the costs charged
  - 10.2 Partial productivities of each type of production factor included in the costs charged
  - 10.3 Determination of the effect on the margin rate of the variation in the productivity of each factor.
  - 10.4 The calculation of the price index: a practical approach
- 11. EXTENSION OF THE MODEL ANALYSIS OF PRODUCTIVITY

- 11.1 Application to the analysis of the variable rate of non-imputed costs
- 11.2 Application to the analysis of the rate of costs not fixed imputed
- 11.3 Determination of the effect on the net margin rate
- 11.4 Application to the comparison of productivity between two companies

## 12. PRODUCTIVITY OF THE WORK AND PRODUCTIVITY OF CAPITAL.

- 12.1 Productivity and employment level of the labor factor (and other semi-fixed factors)
- 12.2 Determination of the effects on the margin rate of technical productivity and the level of employment.
- 12.3 Elements that can make the productivity per hour worked varied; productivity and quality of life.
- 12.4 Calculation and interpretation of the variation index of the productivity of the Fixed assets.
- 12.5 Interpretation of the variation index of productivity in the case of a variable cost 'Commissions'.

## 13. APPLICATIONS.

- 13.1 Summary of the model 'margin rates - productivity'.
- 13.2 Determination of the incidence on the margin rate of each final elemental variable.

## 14. EMPIRICAL STUDIES OF PROFITABILITY AND PRODUCTIVITY

- 14.1 Presentation of the work done for each group of students

## Methodology

The following describes the organization and the teaching methodology that will be followed in the different Training Activities.

Teaching will be offered on campus or in an on-campus and remote hybrid format depending on the number of students per group and the size of the rooms at 50% capacity

Theory classes:

The contents of the subject will be taught by the teacher in the form of master classes, along with the study of different business cases based on real Catalan companies.

Practical classes:

The sessions of practical classes will be combined with those of theory, so that there is no fixed session per week. These classes will be dedicated to the resolution and commentary of the exercises and cases proposed by the teacher. In practical classes, you need to use a computer or tablet with a "Spreadsheet" program, such as Microsoft Excel, or Google Sheets.

Evaluation, monitoring and monitoring tests:

During the course, there will be two individual assessment tests described in the evaluation section of this guide.

On the other hand, the students will form groups of 2-3 people for the realization of a work of application to real data of a company or sector of the models of analysis of the profitability and the productivity students. The results of the work will have to be exposed and defended in class in the framework of an oral presentation of executive format (approximately 10 minutes per group), and at the same time deliver a dossier with the business analysis carried out.

Tutorials

Individual tutorials will be carried out for those students who wish to do so. The purpose of these sessions is to solve doubts, comment on exercises or review concepts. In them the student is the one who should take the initiative by considering the issues to be addressed.

The proposed teaching methodology may undergo some modifications according to the restrictions imposed by the health authorities on on-campus courses

## Activities

Title	Hours	ECTS	Learning Outcomes
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Type: Directed

Practicum	11	0.44
Theory Courses	33	1.32
Type: Supervised		
Supervision and Tutorship	7.5	0.3
Type: Autonomous		
Autonomous Work	93	3.72

## Assessment

The student's evaluation will be done continuously based on the following evidence:

- Examination of the content of topics 1 to 8 of an approximate duration of 2 hours. This control will consist of theoretical questions and practical exercises related to the issues to be evaluated. The note of this control must be at least 3.5 and 25% will be paid to obtain the final grade. This test will take place during the week of examinations established by the faculty.
- Examination of the content of topics 9 to 13 of an approximate duration of 2 hours. This control will consist of theoretical questions and practical exercises related to the issues to be evaluated. The qualification of this exam must be at least 3.5 and 25% in the final grade of the course.
- Application work. Students will give the written work to the teacher and will give a presentation in class in executive format, being able to use power point media, and where the questions will be answered. To pass the subject it is essential to present this application work. The grade for this work must be at least 3.5 and 50% in the final grade.

The subject can only be evaluated by the evaluation system described above. A student who has participated in two of the previous evaluation activities is considered to participate in the continuous evaluation.

Therefore, a student will appear as NOT EVALUATED when he has only participated in an evaluation activity. Failure to participate in any of the described assessment activities will be qualified with a zero and, therefore, will not allow you to promise with others.

A grade lower than 3.5 in any of the assessment tests will imply that the student is NOT SUITABLE.

In application of the regulations of the Faculty of Economics and Business, those students who have obtained a grade equal to or greater than 3.5 and less than 5 have the option of presenting themselves to a revaluation test. This test will consist of theoretical questions and practical exercises related to all subjects of the subject. The qualification of the re-evaluation will be qualitative and will only have two possible options: APTE or NO APTE. Students who obtain an APTE grade will be considered to pass the subject with a maximum numerical note equal to 5. If the student obtains a NO APTE note, they do not exceed the subject and they It will qualify with the mark obtained before the re-evaluation.

The proposed evaluation activities may undergo some changes according to the restrictions imposed by the health authorities on on-campus courses.

### Assessment activities calendar

The dates of the different assessment tests (partial exams, classroom exercises, delivery of work, ...) will be announced sufficiently in advance during the semester.

The date of the final exam of the subject is scheduled in the exam calendar of the Faculty.

"The scheduling of the evaluation tests cannot be modified, unless there is an exceptional and duly justified reason why an evaluation act cannot be carried out. In this case, the people responsible for the degrees, after

consulting the teaching staff and the affected students, will propose a new schedule within the corresponding school period. " Section 1 of Article 115. Calendar of evaluation activities (UAB Academic Regulations)

The students of the Faculty of Economics and Business who, in accordance with the preceding paragraph, need to change an evaluation date must submit the request by filling in the document Request reprogramming test [https://eformularis.uab.cat/group/deganat\\_feie/solicitud-reprogramming-of-tests](https://eformularis.uab.cat/group/deganat_feie/solicitud-reprogramming-of-tests)

#### Grade review procedure

Coinciding with the final exam, the day and the medium in which the final grades will be published will be announced. In the same way, the procedure, place, date and time of the examination review will be informed in accordance with the University regulations.

#### Re-take Process

"To participate in the retake process, students must have previously been evaluated in a set of activities that represent a minimum of two-thirds of the total grade for the course or module." Section 3 of Article 112 ter. Retake (UAB Academic Regulations). The students must have obtained an average grade of the subject between 3.5 and 4.9.

The date of this test will be scheduled in the exam calendar of the Faculty. The student who appears and passes it will pass the course with a grade of 5. Otherwise, they will keep the same grade.

#### Irregularities in acts of evaluation

Without prejudice to other disciplinary measures deemed appropriate, and in accordance with current academic regulations, "in the event that the student makes any irregularity that may lead to a significant variation in the grade of an act of evaluation, he will be rated 0 this act of evaluation, regardless of the disciplinary process that may be instructed. In the event that various irregularities occur in the acts of evaluation of the same subject, the final grade for this subject will be 0 ". Section 116 of Article 116. Results of the evaluation. (UAB Academic Regulations)

### Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Exam Topics 1 to 8	25%	2	0.08	2, 1, 10, 11, 7, 9, 12, 13, 15
Exam Topics 9 to 13	25%	2.5	0.1	2, 1, 10, 11, 7, 8, 12, 13, 15
Final Work	50 %	1	0.04	2, 1, 4, 5, 11, 7, 8, 9, 6, 12, 13, 14, 15, 3

### Bibliography

VERGÉS, J.(1998): Análisis del funcionamiento económico de las empresas. Medida de la eficiencia: de la rentabilidad a la productividad. Publicació de la Facultat.

PRIOR, D./VERGÉS, J./VILARDELL, I., (1993): La evaluación de la eficiencia en los sectores privado y público. Instituto de Estudios Fiscales, (capítols 1, 3 i 6).

Exercicis. Es publicaran al Servei de Repografia de la Facultat d'Economia i Empresa