

**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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## Teaching groups languages

You can check it through this [link](#). To consult the language you will need to enter the CODE of the subject. Please note that this information is provisional until 30 November 2023.

## Teachers

Maria Teresa Calzada Balcells

Carles Poyato Nunez

## 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

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The module addresses legal and economic related issues in HR management. The module offers students a broad overview of the economy 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. Budgeting, budget monitoring and management

2.1. The budget as a management tool.

- Budgeting based on concepts.

- Budget for cost centres.

## 2.2. Budget monitoring.

- Indicators.

- Deviations: positive and negative.

## 2.3. Budget management.

- Limitations by concepts and items: public and private sector.

- Extraordinary events.

## 3. Payroll administration and economic management

### 3.1. The salary.

- Remuneration in the public and private sectors.

- The salary payslip: composition.

### 3.2. Composition of the salary.

- The base salary.

- Complements to the salary.

- Extraordinary payments: overtime, bonuses, etc.

- Salary in kind.

- Non-salary payments.

### 3.3. Salary deductions.

- Social security contributions: public and private sector.

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

- Advances.

### 3.4. 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.

Annotation: Within the schedule set by the centre or degree programme, 15 minutes of one class will be reserved for students to evaluate their lecturers and their courses or modules through questionnaires.

## 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	3, 5, 2
Tutoring	12	0.48	5
Type: Autonomous			
Elaboration and writing of work	30	1.2	6, 3, 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

From the presentation of content in the classroom, from the study and work of the materials available to the students, from the necessary consultations to the bibliography and from the tutoring of each teacher, the students must develop three evidences to answer the questions posed in the same.

Evidence 1: Case resolution.

The work will consist of a practical case on legal relations in the field of labor with a weight of 30% in the final grade of the module.

Evidence 2: Case resolution.

The work will consist of a case study on budgeting, monitoring and economic management with a weight of 35% in the final grade of the module.

Evidence 3: Case resolution

The work will consist of a case study on payroll management with a weight of 35% in the final grade of the module.

#### Unique assessment

##### *Article 265. Avaluació única*

*2. La sol·licitud d'avaluació única suposa la renúncia a l'avaluació continuada, i implica el lliurament en una única data del nombre necessari d'evidències avaluadores per acreditar i garantir la consecució dels objectius i els resultats d'aprenentatge establerts en l'assignatura.*

The single evaluation does not imply non-attendance to the face-to-face sessions. During the face-to-face sessions, activities that are necessary to satisfactorily complete the evaluation evidences can be carried out.

Students who choose the single evaluation option will present, once the module is finished, the same evidences foreseen for the continuous evaluation modality.

The same resit system as the continuous assessment will be applied.

#### Retakes

The student body who have not reached the criteria established to pass the module and those who have been evaluated in a set of activities with a minimum weight of 2/3 of the total grade of the module will be eligible for recovery.

The minimum grade to be eligible for recovery is 3.5.

Evaluation guidelines of the Faculty of Psychology: [https://www.uab.cat/doc/DOC\\_PautesAvaluacio\\_FP\\_23-24](https://www.uab.cat/doc/DOC_PautesAvaluacio_FP_23-24)

## Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Assignment 1: Solving cases 1	30%	0	0	6, 3, 4, 5
Assignment 2: Solving cases 2	35%	0	0	1, 2
Assignment 3: Solving cases 3	35%	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](http://www.agenciatributaria.es) Seguridad Social: [www.seg-social.es](http://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](http://www.insht.es) Boletín Oficial del Estado (Ministerio de Trabajo y Asuntos Sociales): [www.boe.es](http://www.boe.es)

Datos Macroeconómicos: [www.datosmacro.com](http://www.datosmacro.com)

## Software

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