

Degree	Type	Year
2500002 Accounting and Finances	OB	3

Contact

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Teaching groups languages

You can view this information at the [end](#) of this document.

Prerequisites

In order to be able to successfully follow and complete the course it is recommended that a student has passed the following subject: Business Economics.

Objectives and Contextualisation

The objective of this course is to teach and practice the skills and techniques used in the strategic management of organizations in order to enable a student to productively participate in the process of business strategy formulation.

Competences

- Applying the methodology of reasoning of financial economy, distinguishing it from its equivalent in the real economy.
- Communicating in oral and written form in Catalan, Spanish and English, in order to be able to summarise and present the carried out project in both forms.
- Efficiently searching information, discriminating irrelevant information.
- Issuing technical-accounting reports related to the situation of a company.
- Make changes to methods and processes in the area of knowledge in order to provide innovative responses to society's needs and demands.
- Students must be able to adapt to changing environments.
- Take sex- or gender-based inequalities into consideration when operating within one's own area of knowledge.

Learning Outcomes

1. Analyse a situation and identify points for improvement.
2. Analyse the sex- or gender-based inequalities and the gender biases present in one's own area of knowledge.
3. Analysing, designing and introducing the budget of a company and assessing its implementation.
4. Communicate using language that is not sexist or discriminatory.

5. Communicating in oral and written form in Catalan, Spanish and English, in order to be able to summarise and present the carried out project in both forms.
6. Draw up a viable programme for the implementation of the strategy of an organisation.
7. Efficiently searching information, discriminating irrelevant information.
8. Identify situations in which a change or improvement is needed.
9. Proposing and applying a financial accounting information system that studies the valuable in-house training of a company.
10. Specifying interventions in order to implement a process of change.
11. Students must be able to adapt to changing environments.

Content

Topic 1: Organizational Strategy: The concept of strategic management. - Business strategy content. - Strategy objectives and levels. - Business units. - The strategic process. - Strategic thinking.

Topic 2: Mission and business objectives: Mission and business vision. -The strategic objectives. -The corporate responsibility of the company. - Business ethics.

Topic 3: Strategic Diagnostics (I) - External analysis- External environment concept and its levels. - Analysis of the environment. - Analysis of the industry and the competition. - Strategic groups. - Segmentation of demand

Topic 4: Strategic Diagnostics (II) - Internal analysis- Functional analysis and strategic profile. - Value chain. - Experience curve. - Analysis of resources and capabilities. - Benchmarking.

Topic 5: Business Strategy: The nature and sources of competitive advantage. - Analysis of cost and differentiation competitive advantage.- The strategic clock. Life cycle. - Strategies for emerging, mature, and declining industries. - Innovation strategy.

Topic 6: Corporate strategy: Directions of strategic development. - Corporate strategies of diversification, vertical integration, internationalization, and cooperation. - Management and management techniques of diversified businesses.

Topic 7: Formulating business strategy in practice: Strategy evaluation criteria and selection techniques. - Strategic planning

Activities and Methodology

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Case studies	17	0.68	2, 1, 3, 7, 4, 10, 6, 8, 9, 11, 5
Theoretical sessions	32.5	1.3	1, 3, 6, 8, 9
Type: Supervised			
Tutorials	12	0.48	
Type: Autonomous			
Concept study	45	1.8	1, 10, 8, 9, 11
Search for information, preparation and resolution ofm cases	40	1.6	2, 7, 4, 5

To achieve the objectives of this course the following teaching methods will be used:

1. Lectures: In these sessions the professor will develop the main fundamental ideas and concepts of the topic and provide illustrative examples from the business world, where applicable.
2. Workshops focusing on exercises and case studies to better understand various theoretical concepts studied in the lectures.
3. Various support activities to familiarize students with the real-life business world - during the course students will perform research and read newspaper and journal articles related to the topics covered in the course.
4. Completion, delivery, and presentation of activities and / or practical projects developed by students working in groups.
5. Tutorial attendance: Professors will have scheduled office hours during which students may obtain help in resolving questions they encounter during the study of class material.

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.

Assessment

Continuous Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Course follow-up	20%	0	0	2, 1, 7, 4, 10, 8, 11, 5
Final exam	40%	2	0.08	1, 3, 10, 6, 8, 9
Mid-term exam	40%	1.5	0.06	3, 6, 9, 11

1. The final grade of the subject will consist of the weighted average of three scores:

1. Course follow-up. The correct follow-up of the course requires the attendance in class and the accomplishment and delivery of the practical cases, as much those realized autonomously as those carried out to the laboratory practices, besides the realization of the activities programmed during the course by each of the topics. Throughout the course, all these aspects will be controlled and that will result in a score that will represent 20% of the final mark of the course.
2. Mid-term exam (see the exam calendar of the Faculty). At the middle of the course there will be a test about the contents of the first part of the course. This score will represent 40% of the final mark. Obtaining a rating of 4 or more allows students to pass this part.
3. Final exam (see the exam calendar of the Faculty). Students will be assessed based on the contents of the second part of the course, which can be passed if they obtain a grade of 5 or higher. In this case the mark of the exam will represent 40% of the final mark of the course. On the same date that this exam there will be an additional test for students who have not passed the evaluative activity cited in 2. Obtaining a rating of 5 or more allows students to pass this part of the subject.

To pass the subject, it is necessary to get a minimum score of 4 points in the three components of the evaluation and the media weighs the three notes that form the evaluation of the current course to 5 points (see points 1, 2 and 3 above).

If the weighted average mentioned in the previous point is lower than 3,5, the student will have to repeat the subject next year. Otherwise the student can accomplish the recovery process described below (Retake Process).

A student is considered "Not evaluable" to the subject as long as he has not participated in any of the assessment activities. Therefore, it is considered that if a student does any part of the activities of course evaluation cited above, can no longer opt for a "Not evaluable".

A student who does not perform any evaluative task is considered "not evaluable", therefore, a student who performs a continuous assessment component can no longer be qualified with a "not evaluable".

Calendar of evaluation activities

The dates of the evaluation activities (midterm exams, exercises in the classroom, assignments, ...) will be announced well in advance during the semester.

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

"The dates of evaluation activities cannot be modified, unless there is an exceptional and duly justified reason why an evaluation activity cannot be carried out. In this case, the degree coordinator will contact both the teaching staff and the affected student, and a new date will be scheduled within the same academic period to make up for the missed evaluation activity." **Section 1 of Article 115. Calendar of evaluation activities (Academic Regulations UAB).** Students of the Faculty of Economics and Business, who in accordance with the previous paragraph need to change an evaluation activity date must process the request by filling out an Application for exams' reschedule https://eformularis.uab.cat/group/deganat_feie/application-for-exams-reschedule

Grade revision process

After all grading activities have ended, students will be informed of the date and way in which the course grades will be published. Students will be also be informed of the procedure, place, date and time of grade revision following University regulations.

Retake Process

"To be eligible to participate in the retake process, it is required for students to have been previously been evaluated for at least two thirds of the total evaluation activities of the subject." Section 3 of Article 112 ter. The recovery (UAB Academic Regulations). Additionally, it is required that the student to have achieved an average grade of the subject between 3.5 and 4.9.

The date of the retake exam will be posted in the calendar of evaluation activities of the Faculty. Students who take this exam and pass, will get a grade of 5 for the subject. If the student does not pass the retake, the grade will remain unchanged, and hence, student will fail the course.

2. For subjects that DO include the COMPREHENSIVE EVALUATION option:

2.1 COMPREHENSIVE EVALUATION (Art. 265 of the UAB Academic Regulations)

By requesting the comprehensive evaluation the student waives the option of continuous evaluation.

The comprehensive evaluation must be requested at the Academic Management (Gestió acadèmica) of the Campus where the degree/master's degree is taught. The request must be filed according to the procedure and the deadline established by the administrative calendar of the Faculty of Economics and Business.

Attendance :

- *Student attendance is mandatory on the day of the comprehensive assessment. The date will be the same as that of the final exam of the semester as per the evaluation calendar published by the Faculty of Economics and Business and approved by the Faculty's Teaching and Academic Affairs Committee. The duration of the comprehensive assessment must be specified in the characteristics of such activity.*

- 100% of the evaluation evidences must be handed in by the student on the day of the comprehensive assessment.

The following information referring to the characteristics of the comprehensive assessment must be included. We suggest incorporating the following table:

Evidence Type	Weight in the final assessment (%)	Duration of the activity	Is the activity that corresponds to this evaluation evidence to be carried out in person on the date scheduled for the comprehensive evaluation? (YES/NO)
Final exam: theoretical and practical questions	100%	3 hours	YES

2.2 RETAKE PROCEDURE :

"For the retake procedure, no distinction is made between students who have followed the continuous evaluation and those who have opted for the comprehensive evaluation. All will be re-assessed using the same test or evaluation evidence."

2.3 REVIEW OF THE FINAL QUALIFICATION:

"The review of the final qualification will follow the same procedure as for the continuous evaluation".

Irregularities in evaluation activities

In spite of other disciplinary measures deemed appropriate, and in accordance with current academic regulations, "in the case that the student makes any irregularity that could lead to a significant variation in the grade of an evaluation activity, it will be graded with a 0, regardless of the disciplinary process that can be instructed. In case of various irregularities occur in the evaluation of the same subject, the final grade of this subject will be 0". **Section 10 of Article 116. Results of the evaluation. (UAB Academic Regulations).**

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THOMPSON, A., PETERAF, M., GAMBLE, J., STRICKLAND, A. (2015): *Administración Estratégica* (19ª ed.). McGraw Hill.

Software

It does not require

Language list

Name	Group	Language	Semester	Turn
(PAUL) Classroom practices	101	Catalan/Spanish	first semester	morning-mixed
(PAUL) Classroom practices	501	Catalan/Spanish	first semester	afternoon
(TE) Theory	10	Catalan/Spanish	first semester	morning-mixed
(TE) Theory	50	Catalan/Spanish	first semester	afternoon

PROVISION