

Degree	Type	Year
Accounting and Finances	OB	3

Contact

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Teachers

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Teaching groups languages

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

Prerequisites

None

Objectives and Contextualisation

- Understand why information systems are essential in business and how they have transformed them.
Appreciate the business benefits derived from the digital processing of the information.
Be interested in how the Internet and the extensive use of ICT enable reconfiguration of traditional business models
- Differentiate applications or functionalities according to the basic types of information systems and determine the value they bring to management.
- Identify and prove how business processes are carried out through corporate management systems.
- Recognize the risks and dangers arising from digital dependence. In particular, why a critical spirit and an ethical commitment are necessary
- Be aware of ethical aspects and organizational efficiency derived from gender policies applied to the design, management and governance of information systems
- Learn to use specific tools in the fields of data analysis and the execution of business processes.

Learning Outcomes

1. SM40 (Skill) Analyse how the impact of computer systems affects and transforms different organisations.

Content

Topic 1: Information systems in the current global business

1. Data, information and knowledge. The value chain of information.
2. Typologies of Information Systems.
3. ICT Infrastructure Data centres and cloud.

Topic 2: Business processes and corporate management systems.

1. The business processes.
2. The Corporate Management Systems: ERP, CRM, SCM and PLM.
3. Systems integration.

Topic 3: Data analysis and support for control and decision making.

1. Business Intelligence.
2. Big data and data analytics.
3. Limits of Big Data in Social Sciences. Ethical considerations

Topic 4: Digital transformation.

1. Digital disruption. Business in Internet.
2. Sharing economy. Internet of things, smart cities and industry 4.0.
3. The new role of the CIO.

Topic 5: Security and ethical aspects related to information systems.

1. Integrity, availability and confidentiality.
2. Threats, Cybercrime, Hacktivists and APTs
3. Perimeter defence. Information security management systems.
4. Privacy, transparency and intellectual property

Topic 6: Artificial Intelligence applied to Information Systems

1. Impact of AI on information systems: Automation, efficiency and new business models.
2. Co-pilots and intelligent assistants: Applications in software development, data analysis, document management and user support.
3. Generative AI and decision support systems: Use cases in business environments.
4. Risks and limitations of AI: Algorithmic biases, transparency, explainability and technological dependence.
5. Ethical and regulatory aspects: Regulation of AI, privacy and responsibility in the use of intelligent tools.

Activities and Methodology

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Case Studies and Exercises	10	0.4	SM40, SM40
Master classes and seminars	29.5	1.18	SM40, SM40

SAP exercises and case studies	10	0.4	SM40, SM40
Type: Supervised			
Tutorship	19	0.76	SM40, SM40
Type: Autonomous			
Homework	49	1.96	SM40, SM40
Preparation of cases, exercises and assignments	28.5	1.14	SM40, SM40

Professors-students relationship

The general and relevant information about the subject that details the contents of the teaching guide, such as the dates of continuous assessment and dates and conditions of the work assignments, will be published on the virtual campus (or equivalent site) and may be subject to changes of programming for reasons of adaptation to possible incidents; the virtual campus will always be informed about these changes as it is understood that the virtual campus is the usual mechanism for exchanging information between teacher and student.

Languages

The classes will be done mostly in Catalan or Spanish, although the appearance of terms in English is very common. The written material or support for the subject (notes, bibliography, references or even statements of practices, exercises or cases) can be provided either in Catalan or Spanish or in English and in this case the use of the English language It can be not exceptional but usual. All tests and exams will be written in Catalan or Spanish. The answers to the tests and the exercises can be delivered (and if applicable) indistinctly in Catalan, Spanish or English.

Lectures, cases, seminars, and sessions for solving exercises

It is in these sessions that present the basic contents that students need to enter into the topics that make up the program. At the same time, they will indicate the possible ways to complete or deepen the information received in these sessions.

During the sessions, the case method can also be used as a teaching tool, depending on the degree of participation of the students. These sessions can be complemented with seminars, workshops and conferences conducted or supervised by the teaching team

Laboratory practices(SAP and others):

The sessions of laboratory practices will be used essentially SAP although the use of other tools is not discarded. Both the material of the practices and the software will probably be in English. These practices will be partially carried out in a computer-aided classroom led by a teacher, and partially simply supervised through tutorials.

During the course, teamwork and the collaborative exchange of information and tools for solving problems will be encouraged. However, the final learning process must be individual, highlighted by the autonomous activity of each student, who will have to complement and enrich the work initiated in the course's directed sessions. The supervised activity, around regular tutorials and sporadic consultations carried out during the course, is also an indispensable tool in the acquisition of the knowledge that the subject provides.

Use of Artificial Intelligence (AI)

In this subject, the use of Artificial Intelligence (AI) technologies is allowed and encouraged as an integral part of the development of the work, provided that the final result reflects a significant contribution of the student in the analysis and personal reflection. In submissions, unless explicitly stated otherwise, the student must

identify which parts have been generated with this technology, specify the tools used and include a critical reflection on how these have influenced the process and the final result of the activity. The lack of transparency in the use of AI will be considered a lack of academic honesty and may lead to a penalty in the grade of the activity, or greater sanctions in serious cases. The use of AI is not allowed in exams.

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

Continous Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Continuous Assessment 1: SAP Exercices and cases	40	0	0	SM40
Continuous Assessment 2: Participation, Exercises and Class work	20	0	0	SM40
Exams	40	4	0.16	SM40

This subject does not foresee the single evaluation system.

General Conditions to Approve

1. Continuous assessment (CA) 60% two parts:

CA1: Laboratory Practices (35%): 5 practices with SAP. The first one is obligatory and overcoming it allows you to do the others and does not add a note. A minimum of 2.5/10 is required in three of the remaining four practices, if this is not achieved, this part (CA1) is valued as zero

CA2: Participation, Exercises and work (25%): Problem-based learning exercises, case discussion, individual or teamwork, presentation in class of the results, and other tests that are determined. Class participation will also be valued.

2. Exams (EX) 40%:

Partial exams will be held throughout the course. The dates will be made public well in advance on the virtual campus.

Final exam is divided into two parts:

Students who have not passed any previous part or want to raise their grades can take the exam again. The resulting grade will be the highest of the two exams.

The resulting grade from the Exams part (EX) will be the weighted average of the parts.

4. Calculation of the final grade:

If $CA \geq 5$ AND $EX \geq 3.5$ --> the final grade of the subject (N) will be: $N = 40\%(EX) + 60\%(CA)$.

If $EX < 3.5$ OR $CA < 5$ --> $N = \text{MIN}(40\%(EX) + 60\%(CA); 4)$

The student passes the course if $N \geq 5$, and does not pass if $N < 3.5$. In the intermediate case, the student can do the recovery process detailed below.

Those who have not presented any SAP (AC1) scoring practice, have participated in less than 20% of AC2 activities, and have not taken any exams will be considered non-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.

RetakeProcess

"To be eligible to participate in the retake process, it is required for students to have been previously 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 4.8.

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.

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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Software

SAP S/4 HANA

Groups and Languages

Please note that this information is provisional until 30 November 2025. You can check it through this [link](#). To consult the language you will need to enter the CODE of the subject.

Name	Group	Language	Semester	Turn
(PAUL) Classroom practices	101	Catalan	second semester	morning-mixed
(PAUL) Classroom practices	501	Catalan/Spanish	second semester	afternoon
(PLAB) Practical laboratories	101	Catalan	second semester	morning-mixed
(PLAB) Practical laboratories	102	Catalan	second semester	morning-mixed
(PLAB) Practical laboratories	501	Catalan/Spanish	second semester	afternoon
(PLAB) Practical laboratories	502	Catalan/Spanish	second semester	afternoon
(TE) Theory	10	Catalan	second semester	morning-mixed
(TE) Theory	50	Catalan/Spanish	second semester	afternoon