

| Degree programme        | Type | Course |
|-------------------------|------|--------|
| Accounting and Finances | OP   | 4      |

## Contact lecturer

Name : Rosella Nicolini

Email : [rosella.nicolini@uab.cat](mailto:rosella.nicolini@uab.cat)

## Teaching staff

Nuria Tobella Esteve

## Group languages

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

## Prerequisites

The knowledge that results from having taken the subjects "International Economics" and "Taxation". Having an understanding of the basic concepts of economics and taxation as a basis for studying the foreign trade operations of local companies that internationalize.

## Objectives

The general objectives of the subject are:

- Understand the importance of specific training on foreign trade operations (exports and imports), given their particularity with respect to domestic/domestic operations.
- Obtain a basis on the different processes involved in all international trade operations

The training objectives of the subject are:

- 1.-Know the economic agents and key processes involved in international buying and selling operations, in exports and imports of goods
- 2.-Determine the obligations and procedures that we should carry out within the exporting or importing company. As well as being able to determine the costs that they represent for the company
- 3.-Analyze the different types of risks that can be affected in the negotiation and management of foreign trade operations
- 4.- Know and use the technical terminology used in the international business environment, by the different agents involved in international trade operations

## Learning outcomes

- CM26 (Analyse the action of the public sector, its sources of finance, and the different economic policies implemented in different fields.) Analyse the action of the public sector, its sources of finance, and the different economic policies implemented in different fields.

- KM20 (Determine the causes of international factor movements.) Determine the causes of international factor movements.
- KM21 (Describe the evolution of international trade institutions.) Describe the evolution of international trade institutions.
- KM22 (Describe the patterns of economic development in the past two decades, its institutional framework and the evolution of its markets, both in Spain and internationally.) Describe the patterns of economic development in the past two decades, its institutional framework and the evolution of its markets, both in Spain and internationally.
- SM25 (Assess the economic integration processes related to both international trade and financial relations.) Assess the economic integration processes related to both international trade and financial relations.
- SM26 (Prepare quantitative indicators about the competitiveness of countries, degree of international integration, economic growth, economic development, market structure and dominant positions.) Prepare quantitative indicators about the competitiveness of countries, degree of international integration, economic growth, economic development, market structure and dominant positions.

## Contents

The subject is structured around the following points:

1. The Catalan export sector 2020 -2024
2. Introduction to foreign trade. Protagonists and processes
3. The international sales agreement. Content and most common forms
4. Incoterms as the language of foreign trade
5. Customs. Requirements, declaration and customs debt
6. Taxation of foreign trade
7. Documentary payment methods: Documentary credit
8. Exchange rate risk. Most common coverages for the company

## Learning activities and methodology

| Title                                          | Hours | ECTS | Learning outcomes      |
|------------------------------------------------|-------|------|------------------------|
| Tutorials and monitoring of practical cases    | 10    | 0.4  | CM26, KM20, SM25       |
| Theoretical classes                            | 32.5  | 1.3  | CM26, KM21, SM25       |
| Student independent work outside the classroom | 82    | 3.28 | CM26, KM22, SM25       |
| Practical classes                              | 17    | 0.68 | KM20, KM21, SM25, SM26 |

Practical and interactive methodology, encouraging participation and the exchange of opinions and/or

experiences.

Theoretical classes (directed activity)

Master classes in which the teacher will convey the concepts and basic tools of the subject to understand the foreign trade operations carried out by companies.

At the same time, she will provide guidance on the bibliography and available material to consolidate, expand and update knowledge in the medium and long term.

Practical classes (directed activity)

Practical sessions in which students will solve, with the support of the teacher in the classroom, previously prepared practical cases based on current cases of international trade. The practical cases will be solved and analyzed in the classroom

Note: 15 minutes of a class will be reserved, within the calendar established by the center/degree, for the completion by students of the surveys to evaluate the performance of the teaching staff and to evaluate the subject/module.

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                    | Weight | Hours | ECTS | Learning outcomes      |
|--------------------------|--------|-------|------|------------------------|
| First midterm exam       | 30%    | 1.5   | 0.06 | KM20, KM22             |
| Second exam end semester | 50%    | 2     | 0.08 | CM26, KM21, SM25, SM26 |
| Continuous evaluation    | 20%    | 5     | 0.2  | KM22, SM25, SM26       |

### EVALUATION

***This subject does not include a single assessment system***

Continuous assessment consists of:

- a first partial exam worth 30% of the final grade

- solving theoretical-practical problems (exercises, work or practical cases). It accounts for 20% of the final grade

- a second exam at the end of the semester, worth 50% of the final grade

If the final grade for the course, the average of the three assessments, is 5 or higher, the subject is considered passed and cannot be re-evaluated. In the case of a grade below 3.5, the student must repeat the subject in the following course. Students whose course grade is equal to or higher than 3.5 and lower than 5 may take the retake exam. The subject teachers will decide the modality of this exam. When the grade of the retake test is equal to or greater than 5, the final grade of the subject will be PASS, with the maximum numerical grade

being 5. When the grade of the retake test is less than 5, the final grade of the subject will be FAIL, with the numerical grade being the average grade of the course (and not the grade of the retake test).

A student who does not take any assessable test is considered non-assessable, therefore, a student who takes any continuous assessment component can no longer be classified as \"non-assessable\"

### ***Calendar of assessment activities***

The dates of the different assessment tests (partial exams and continuous assessment activities) will be announced sufficiently in advance during the semester.

The dates of the subject exams are scheduled in the Faculty's exam calendar.

\"The schedule of assessment tests may not be modified, unless there is an exceptional and duly justified reason for which an assessment 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 academic period.\" Section 1 of Article 115. Calendar of assessment activities (UAB Academic Regulations)

Students of the Faculty of Economics and Business who, in accordance with the previous paragraph, need to change an assessment date must submit the request by filling out the document Request for rescheduling an assessment [https://eformularis.uab.cat/group/deganat\\_feie/reprogramacio-proves](https://eformularis.uab.cat/group/deganat_feie/reprogramacio-proves)

### ***Grades review procedure***

Grades will be published on the virtual campus. Similarly, information will be provided on the procedure, place, date and time of the review of exams in accordance with University regulations.

### ***Retake Process***

\"To participate in the retake process, students must have been previously assessed in a set of activities that represents a minimum of two-thirds of the total grade for the subject or module.\" Section 3 of Article 112 ter. Retake (UAB Academic Regulations). Students must have obtained an average grade for the subject between 3.5 and 4.8.

The date of this test will be scheduled in the Faculty's exam calendar. Students who appear and pass will pass the subject with a grade of 5. Otherwise, they will maintain the same grade.

### ***Irregularities in assessment acts***

Without prejudice to other disciplinary measures deemed appropriate, and in accordance with current academic regulations, \"in the event that the student carries out any irregularity that may lead to a significant

variation in the grade of an assessment act, this assessment act will be graded 0, regardless of the disciplinary process that may be instructed. In the event that several irregularities occur in the assessment acts of the same subject, the final grade for this subject will be 0". Section 10 of Article 116.

Evaluation results. (UAB Academic Regulations)

The completion of assessment activities is subject to the provisions set out in this course guide and in the "[Policy of the School of Economics and Business on the Detection of Irregularities during Assessment Activities](#)", which regulates the conditions under which assessment tasks are conducted and the procedures applicable in cases where indications of irregularities are detected. Students are encouraged to consult the policy.

### ***Restructured use of AI***

For this subject, the use of Artificial Intelligence (AI) technologies is permitted exclusively in support tasks, such as bibliographic or information searches, text correction or translations. The student must clearly 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 of the use of AI in this assessable activity will be considered a lack of academic honesty and may lead to a partial or total penalty in the grade of the activity, or greater sanctions in serious cases.

## **Bibliography**

ICC Guide to Export Import (5th edition 2020). International Chamber of Commerce

Josep M. Casadejús (3a edició 2020). Manual de Gestió financiera del Comercio Internacional

ICC Incoterms 2020. International Chamber of Commerce

WEBS main sites on foreign trade

Unió Europea (europa.eu.int ), Euro (euro.eu.int ), Organització Mundial de Comerç ([www.wto.org](http://www.wto.org)),

Banc Central Europeu ([www.ecb.int](http://www.ecb.int)), OCDE ( [www.oecd.org](http://www.oecd.org)),

Catalonia trade Portal, (<https://tradeportal.accio.gencat.cat/ca>),

Acces2Markets (<https://trade.ec.europa.eu/access-to-markets/en/home>)

## **Software**

Excel

### **Course groups and languages**

The information provided is provisional until November 30. After this date, you will be able to consult the language of each group through this [link](#). To access the information, you will need to enter the course CODE

| Type of teaching | Group | Language        | Semester        | Shift         |
|------------------|-------|-----------------|-----------------|---------------|
| (TE) Theory      | 1     | Catalan/Spanish | second semester | morning-mixed |

|                                  |   |                 |                    |               |
|----------------------------------|---|-----------------|--------------------|---------------|
| (PAUL)<br>Classroom<br>practices | 1 | Catalan/Spanish | second<br>semester | morning-mixed |
|----------------------------------|---|-----------------|--------------------|---------------|