

[MHJ206] BUSINESS ADMINISTRATION

GENERAL INFORMATION

Studies	UNIVERSITY MASTER IN INDUSTRIAL ENGINEERING	Subject	?
Semester	1	Course	2
Character	COMPULSORY	Mention / Field of specialisation	
Plan	2022	Modality	Face-to-face
Credits	3	Hours/week	2.33
		Language	CASTELLANO
		Total hours	42 class hours + 33 non-class hours = 75 total hours

2030 AGENDA GOALS



PROFESSORS

BASAÑEZ ZULUETA, AIMAR
AZPI-ZUBIZARRETA, RUT

REQUIRED PREVIOUS KNOWLEDGE

Subjects	Knowledge
<i>(No specific previous subjects required)</i>	<i>(No previous knowledge required)</i>

LEARNING RESULTS

LEARNING RESULTS	KC	SK	AB	ECTS
MHRA11 - To know commercial and labor law		x		0,64
MHRA12 - To demonstrate knowledge of financial and cost accounting		x		1,28
MHRA27 - To demonstrate the ability to integrate knowledge and face the complexity of formulating judgments based on information that, being incomplete or limited, includes reflections on the social, health and safety, environmental, economic and industrial implications and responsibilities		x		0,16
MHRA28 - To communicate your conclusions and the knowledge and ultimate reasons that support them to specialized and non-specialized audiences in a clear and unambiguous way			x	0,16
MHRA30 - To work with people, involving and directing them in a dynamic aimed at a common objective that includes reflection on their ethical and social responsibility, with a global vision of the work to be carried out and the characteristics that it requires (quality, deadlines,...), assuming responsibility for the decisions made			x	0,44
MHR126 - To apply the knowledge acquired and your problem-solving skills in new, little-known or changing environments within broader (or multidisciplinary) contexts related to your area of study			x	0,16
MHR129 - To possess the learning skills that allow them to continue studying in a way that will be largely self-directed or autonomous			x	0,16
Total:				3

KC: Knowledge or Content / SK: Skills / AB: Abilities

ENAAE LEARNING RESULTS

ENAAE LEARNING RESULTS	ECTS
ENA124 - Knowledge and comprehension: Deep knowledge and comprehension of the engineering disciplines of their speciality, at the level necessary to acquire the rest of the competencies of the degree.	0,45
ENA126 - Knowledge and comprehension: Critical knowledge of the broad multidisciplinary context of engineering and the interrelations existing between the knowledge of the different fields.	0,38
ENA129 - Analysis in engineering: Ability to identify, formulate and solve engineering problems defined incompletely, and/or with conflicts, which accept different valid solutions and require considering knowledge beyond those of their discipline and take into account the social, health and security, environmental, economic and industrial implications; to select and apply the most appropriate methods of analysis, calculation and experimental, as well as the most innovative methods for solving problems.	0,52
ENA136 - Research and innovation: High-level capacity and ability to project and carry out experimental investigations, interpret data with criteria, and draw conclusions.	0,45
ENA142 - Practical application of engineering: Knowledge and comprehension of the social, health and safety, environmental, economic and industrial implications of engineering practice.	0,45
ENA143 - Practical application of engineering: Critical knowledge and comprehension of economic, organisational and management issues (such as project, risk and change management)	0,75
Total:	3

SECONDARY LEARNING RESULTS

RMH151 [!] *Realiza análisis económico-financieros, calcula costes de productos y servicios y analiza proyectos de inversión empresarial*

LEARNING ACTIVITIES	CH	NCH	TH
Personal study and flexible development of concepts and subjects using active dynamics, to foster more meaningful learning		14 h.	14 h.
Conducting tests, giving presentations, presenting defences, taking examinations and/or doing checkpoints	2 h.		2 h.
Presentation by the teacher in the classroom, in participatory classes, of concepts and procedures associated with the subjects	18 h.		18 h.
Carrying out exercises and solving problems individually and/or in teams	10 h.	10 h.	20 h.
EVALUATION SYSTEM	W	MAKE-UP MECHANISMS	
Individual written and/or oral tests or individual coding/programming tests	100%	Individual written and/or oral tests or individual coding/programming tests	

CH - Class hours: 30 h.
NCH - Non-class hours: 24 h.
TH - Total hours: 54 h.

RMH152 [!] *Argumenta sobre cuestiones básicas en derecho mercantil*

LEARNING ACTIVITIES	CH	NCH	TH
Personal study and flexible development of concepts and subjects using active dynamics, to foster more meaningful learning		6 h.	6 h.
Conducting tests, giving presentations, presenting defences, taking examinations and/or doing checkpoints	2 h.		2 h.
Presentation by the teacher in the classroom, in participatory classes, of concepts and procedures associated with the subjects	7 h.		7 h.
Carrying out exercises and solving problems individually and/or in teams	3 h.	3 h.	6 h.
EVALUATION SYSTEM	W	MAKE-UP MECHANISMS	
Presentation and defence of exercises, case studies, computer practical work, simulation practical work, laboratory practical work, term projects, end of degree project, master's thesis, challenges and problems	85%	Reports on the completion of exercises, case studies, computer exercises, simulation exercises, laboratory exercises, term projects, challenges and problems	
Individual written and/or oral tests or individual coding/programming tests	15%	Individual written and/or oral tests or individual coding/programming tests	

CH - Class hours: 12 h.
NCH - Non-class hours: 9 h.
TH - Total hours: 21 h.

CONTENTS

BLOCK I: The company in its context
 Legal-institutional framework
 Economic-financial framework
 BLOCK II: Introduction to financial accounting
 3. Accounting system and equity theory
 Economic-financial position
 5. Tools for economic-financial analysis
 BLOCK III: Introduction to Analytical Accounting
 Cost process
 BLOCK IV: Investment analysis
 7. Investment process in the company
 BLOCK V: Social Economy, Human Enterprise
 8. Workshop with Arizmendiarrietearen Lagunak elkartea
 Translated with DeepL.com (free version)

LEARNING RESOURCES AND BIBLIOGRAPHY

Learning resources	Bibliography
Moodle Platform	de Jaime Eslava, J. Las claves del análisis económico-financiero de la empresa. ESIC Editorial, 2010 .
Subject notes	Bonsón, E., Cortijo, V., & Flores, F. Análisis de estados financieros. Pearson Educación, 2009 .
Class presentations	Peña, F. M., & Riera, J. R. Costes: contabilidad y gestión. Centro de Estudios Financieros, 2003.