

Bachelor's Degree in Labour Relations and Human Resources

Subject Guide

1. Information about the subject

SUBJECT	Entrepreneurship	CODE	GRLYRH01-0-015
EDUCATIONAL OFFER	Bachelor's Degree in Labour Relations and Human Resources	CENTER	Facultad de Economía y Empresa
TYPE	Optional	N° TOTAL CREDITS	6.0
PERIOD	Second Semester	LANGUAGE	Spanish
COORDINATORS/ES		EMAIL	
PEREZ-BUSTAMANTE ILANDER GUILLERMO OLAVI		gperez@uniovi.es	
LECTURERS		EMAIL	
PEREZ-BUSTAMANTE ILANDER GUILLERMO OLAVI		gperez@uniovi.es	

2. Context

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The course is part of the electives in the bachelor's degree in Business Management and Administration and Labour Relations and Human Resources Management. It is included in the Organization and Management module and, more specifically, it is classified under the General Management label.

The course will introduce the general theoretical knowledge on the business start up process for those students aiming to create a new company, while procuring managerial capabilities for entrepreneurs and small firm business managers. Additionally, the course comprises a set of practice-based activities aimed at the development of business model and business plan. Several general competences -see section 4 of this document- and various specific competences –mainly those related to finding business opportunities, implementing them and managing companies in uncertain environments will be produced.

The course has two main objectives:

- a) Analyze and better know the reality of entrepreneurs and business managers, through the study of their characteristics and personality traits, motivations, and sociodemographic features.
- b) Know those techniques that help to define a business model and build a sound business plan applied to a novel business idea. The students should be able to take decisions in the human resources, marketing strategy, organisation, accounting and financial fields of companies as well as to detect new business opportunities.

3. Requirements

~~English level required B2. First day of class a test will be performed and the students who can not express them properly in English will be transferred to the Spanish course.

Other knowledge required none. However, students are advised to have taken the following courses on strategy, organisation structure, commercial management, market research, human resource management, investment and finance legal tax systems, and production management. Students in the Bachelor's degree in Labour relations and Human resources will be integrated in teams with students in the Business Administration Degree.

4. Competencies and learning results

~~Regarding the general competences fixed for the bachelor's degree in Business Management and Administration at the University of Oviedo, this course contributes to the development of the following skills:

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Generic Competencies:

- ♣ CG5: Ability to search for and to analyze work-related information.
- CG7: Ability to work autonomously.
- CG8: Ability to work within a team.
- ♣ CG11: Capacity to take decisions.
- ♣ CG12 Ability to apply theoretical knowledge to practice.
- ♣ CG13: Creative capacity and capability to find new ideas and solutions.
- ♣ CG14: Initiative and entrepreneurial spirit.
- ♣ CG16: Capacity to organise and plan.

This course is also intended to develop the following specific competences:

- ♣ CE5: Understand the social and economic and institutional setting for firms and its impact on business decision making.
- CE19: The development and management of business projects.
- CE20: Issue advisory reports on ideas, problems, and solutions in managerial settings to specialized and non specialized audiences..
- ♣

Finally, these are the main, but not unique expected students' learning results from this course:

- RA1.1: To understand the nature of the firm, its internal dynamics and its organizational structure.
- RA1.5: Identify the opportunities and threats in the environment both at an international and national level.
- RA1.6: Evaluate strategic options for a firm and select the most adequate one.
- RA1.9: Formulate and evaluate business projects.

5. Contents

~~In accordance to the double objective of the course, the content has a double perspective.

1. Motivate and transmit entrepreneurial education: know the main traits and characteristics of entrepreneurs, their personality, motivations,

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socio-demographic characteristics, advantages and disadvantages of being an entrepreneur, legal forms of firms, creative techniques and knowledge about different support systems to set up a firm.

2. Entrepreneurial techniques to design a business model and to develop a business plan for a novel idea.

1. MANAGERIAL AND ENTREPRENEURIAL COMPETENCES:

a) Creativity and innovation, b) leadership, motivation and teamworking, c) assertive oral and written communication d) negotiation skills e) time management and planning f) problem solving and decision making

2. DEVELOPMENT OF CONCEPTUAL FRAMEWORK

Elaborate a business model designing its canvas or other model, lean start up or effectuation

3. BUILDING THE BUSINESS PLAN

SWOT analysis, strategy, legal and tax system, economic and financial planning, operations plan, HRM plan, marketing & communication plan. The course implies working in teams of no more than five people. Attending the course sessions is compulsory, because practical classes will be devoted to team working. Students will not be allowed to register in the course after the first two weeks..

ENTREPRENEURIAL EDUCATION

LESSON 1. The Entrepreneur and Manager. Statistics, characteristics sociodemographic perspective. Legal forms of firms

LESSON 2. Generation of business ideas. Creativity techniques

LESSON 3. Evaluation selection and protection of the business idea.

LESSON 4. Entrepreneurial capabilities: leadership, motivation, teamworking, assertive oral and written communication, negotiation, time management, planning, problem analysis and decision making.

CONCEPTUAL FRAMEWORK

LESSON 5. Business model: Lean start up, effectuation.

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LESSON 6. Business plan. Concept, structure y Content.

OPERATIVE FRAMEWORK

LESSON 7. Strategic analysis and new company formation. Swot analysis

LESSON 8. Marketing Plan: product, price, distribution & communication

LESSON 9. Operations Plan: definition, activities, place and equipment and logistics.

LESSON 10. HRM Plan & internal organisation.

LESSON 11. Economic and financial Plan. Legal System

6. Methodology and working plan

~1. In class activities: 60 hours (40%)

♣ Theoretical sessions to transmit the theoretical contents of the course.

Practice-based sessions will be used to solve up practical cases studies, watch films or parts of them to understand better the process to create a company. Students will also work on the decision making process to build up the plan.

♣ Other activities: Conferences and debates organized either during the course or outside the course hours.

Out of class activities: 90 hours (60%)

♣ Autonomous work by the student: analyse and implement the theoretical contents to build the business model and business plan.

- ♣ Team work: seek information, and develop the proposed project work and its oral presentation as well as other managerial techniques.

7. Evaluation of the student's learning results

For the course evaluation, course deliverables, in class participation and group report will be considered. Therefore both individual and group achievements will be taken to grade the students. Documents should be delivered through the virtual campus in word, powerpoint or excel formats and should identify the student.

Individual Evaluation (65% of the Total)

1. In class **Participation and commitment** (12,5%)

Quality in-class active participation will be evaluated basically in terms of the student's ability to apply theoretical knowledge to questions and cases, especially emphasizing the ability to consider different points of view, to identify the perceptions of the various agents involved and to propose actions that, while satisfying each conflicting group demands, fulfill the expectations and interests of the firms as a whole. Students should be able to support their points with structured arguments and engage in robust debate. Here are some thoughts to guide the participation:

Did you deliver on time the in class assignments required?

Are your points relevant to the discussion, or are they detracting from it?

Does your point reflect preparation and careful consideration of the day's assignment?

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Are you stating a unique perspective, or simply rephrasing the comments of another participant?

Are you clear in articulating your point?

Does your style demonstrate empathy for other perspectives?

The weight of in-class participation in the students' final grade is 12,5%.

2. Interview to an entrepreneur or businessman business woman (10%)

Students should check that the interviewee belongs to their field of interest or of the business they want to develop. The purpose is to understand the entrepreneurial experience of the business man and make a critical report (3 to 5 pages) about the person and the business. It must include a description of the business, why it was set up, previous information, problems, how the socio-economic impact of the business is evaluated and give the contact details of the entrepreneur.

Peer Evaluation of *teamwork* (5%).

In the group assignment, students will be evaluated by each of the teammates for their participation. The grade will be based on a ranking of 0-5 (5 being the best score, 0 being the worst) on the following factors.

a. Hard Work – Did this person pull their share of the load? Were they at meetings, prompt with their deliverables, and deliver high-caliber

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work?

b. Leadership – Did they help make the important decisions? Did they contribute their own ideas and help mold the project?

c. Collaboration – Was this person a team player? Did they ask for help when they needed it and offer help to others?

d. In addition you have to assign 100 points amongst the group members.

Part of being a HRM is evaluating peer and employee performance. If the deviation of the points granted for your team members is low, will you will get a bad grade on your individual report.

Please take into consideration that the scores have to be reasoned and both this information and the points submitted will be treated as confidential. Students will individually upload them through the individual campus. Students who do not produce this evaluation for all their teammates, will get cero points themselves.

4. Cash flow (17,5%). HRM students will have to produce an alternative exercise linked to HRM planning

5. Written tests (20%)

Written tests might imply the development of essay based or multiple choice exams and will be graded. They will be based on theoretical

contents, or work done in class. They will be used to evaluate the capacity to remember and implement basic aspects of the course. They could be complemented by an exercise about basic terms.

Team work assignment (35%). Students will have to produce and present a written report related to a business model and a business plan

Assessment of *teamwork* (group assignment -essay) will be based on clarity, synthesis capability, depth of knowledge and competence in the application of the course knowledge to the business idea and project in addition to teamwork abilities and written and oral expression and communication skills showed in the presentation. This assignment and its oral presentation represent 35% of the students' final grade (3,5 points). This deliverable will include both a written piece and Power Point slides. The team should be prepared to make a 20-minute presentation, with an additional 5-minutes for Q&A. During the course there will be deadlines to submit parts of this assignment. Students might be asked to explain their work. Not delivering the assignments on time will penalize the grade 0,5 points per deadline missed if the teacher allows its presentation in the following 24 hours.; though only the content in the final report will be taken onto consideration for the evaluation.

The work will be valued with the following criteria:

1. Report and oral presentation about the need and its opportunity for the market (5%),
2. Business model report (10%)
3. Report oral presentation and viability analysis of the business plan (20%)

Grammar and spelling errors will reduce the grade. Please pay attention to detail. If there are too many errors your paper will be handed back and you will receive a zero grade for the written part.

The final business plan has to take into consideration the cumulated effort in the course and should provide an answer to the questions made by the teacher.

Due to the special characteristics of this course, there is no difference between the ordinary May or extraordinary July exam. This means that the individual is considered continuous assessment and the grades obtained are kept during the course and the extraordinary exam the following course, except for the 20% theoretical points assigned, for which the student should be examined again. The peer evaluation will be kept unless approximately 70% of the team members have to sit again the exam. Regarding the teamwork evaluation, the grade will be kept, unless approximately 70% of the team members have to present the project again.

Students who decide not to take part in the continuous evaluation methods, which have to be assessed during the course, in order to pass this course will have the following evaluation method: 1) presentation of the business plan and business model individually or in groups (worth 50% of the final mark) and 2) theoretical exam worth 20% of the final mark. It is required a 5 to pass the course with a minimum of 40% of the available points in each part of the evaluation methods.

Differentiated evaluation

The student has to get the permission of the Dean's office and inform the teacher accordingly. The student will have to produce a final report with a business model and business plan about an idea previously agreed with the teacher. If possible, it should be done in teams and their composition should be communicated in the first 4 weeks of the course. The business model and business plan have to be delivered through

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the virtual campus one week before the official exam date. The student will also have to make an oral presentation on that day with time for Q&A. The report and oral presentation will score 50% of the grade. The student will also have to pass the exam about the theoretical contents of the course.

8. Resources, bibliography and complementary documentation

~~RODRÍGUEZ, A. NIETO MJ, FERNAÁNDEZ, Z Y REVILLA, A (2014): Manual de creación de empresas; Civitas Thomson Reutes, Pamplona

CEEI ASTURIAS (2012): Guía para la creación de empresas. www.ceei.es

GONZÁLEZ DOMÍNGUEZ, F.J. (2006): Creación de empresas. Guía para el desarrollo de iniciativas empresariales. Pirámide, Madrid.

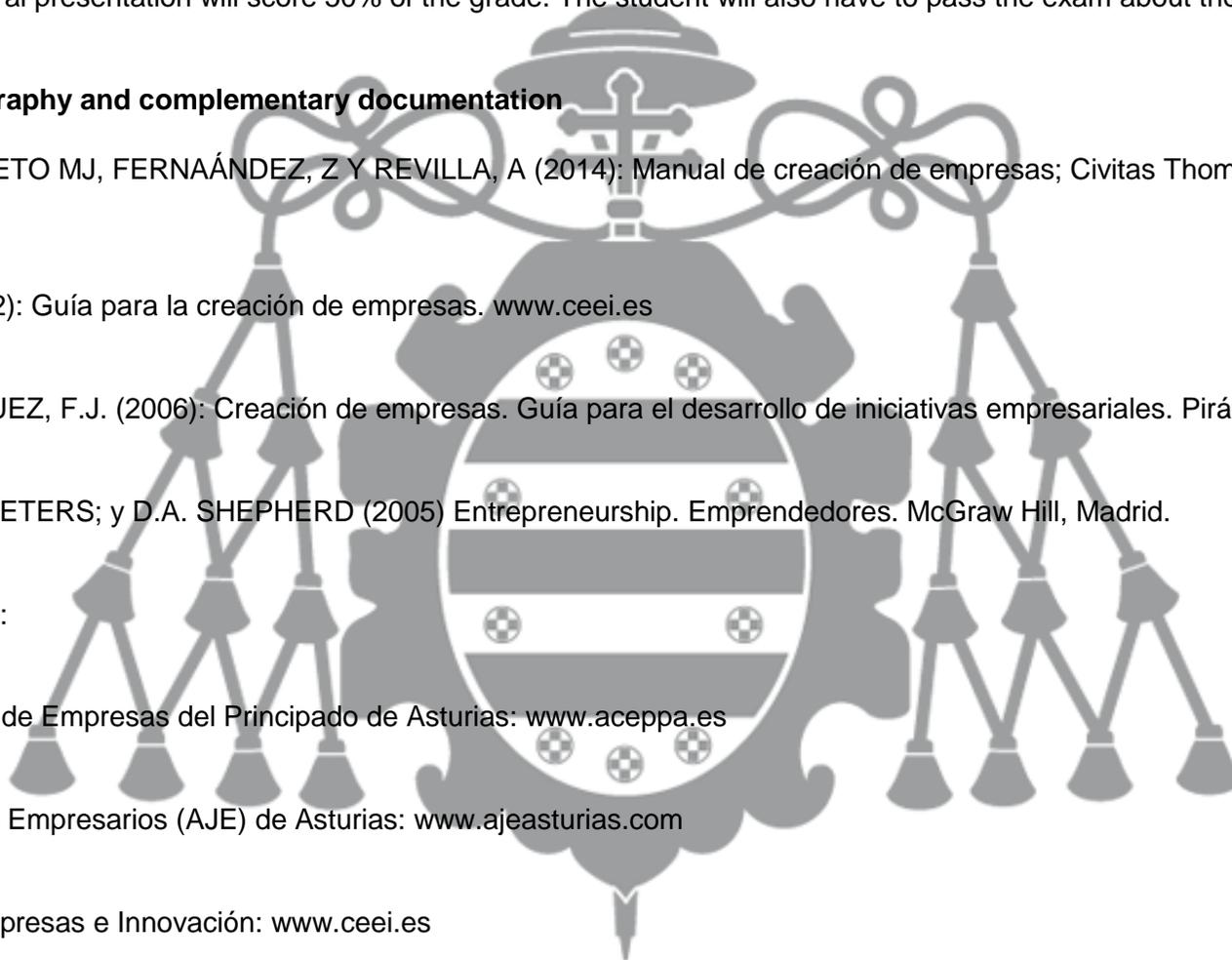
HISRICH, R.D.; M.P. PETERS; y D.A. SHEPHERD (2005) Entrepreneurship. Emprendedores. McGraw Hill, Madrid.

Direcciones de internet:

Asociación de Centros de Empresas del Principado de Asturias: www.aceppa.es

Asociación de Jóvenes Empresarios (AJE) de Asturias: www.ajeasturias.com

Centro Europeo de Empresas e Innovación: www.ceei.es



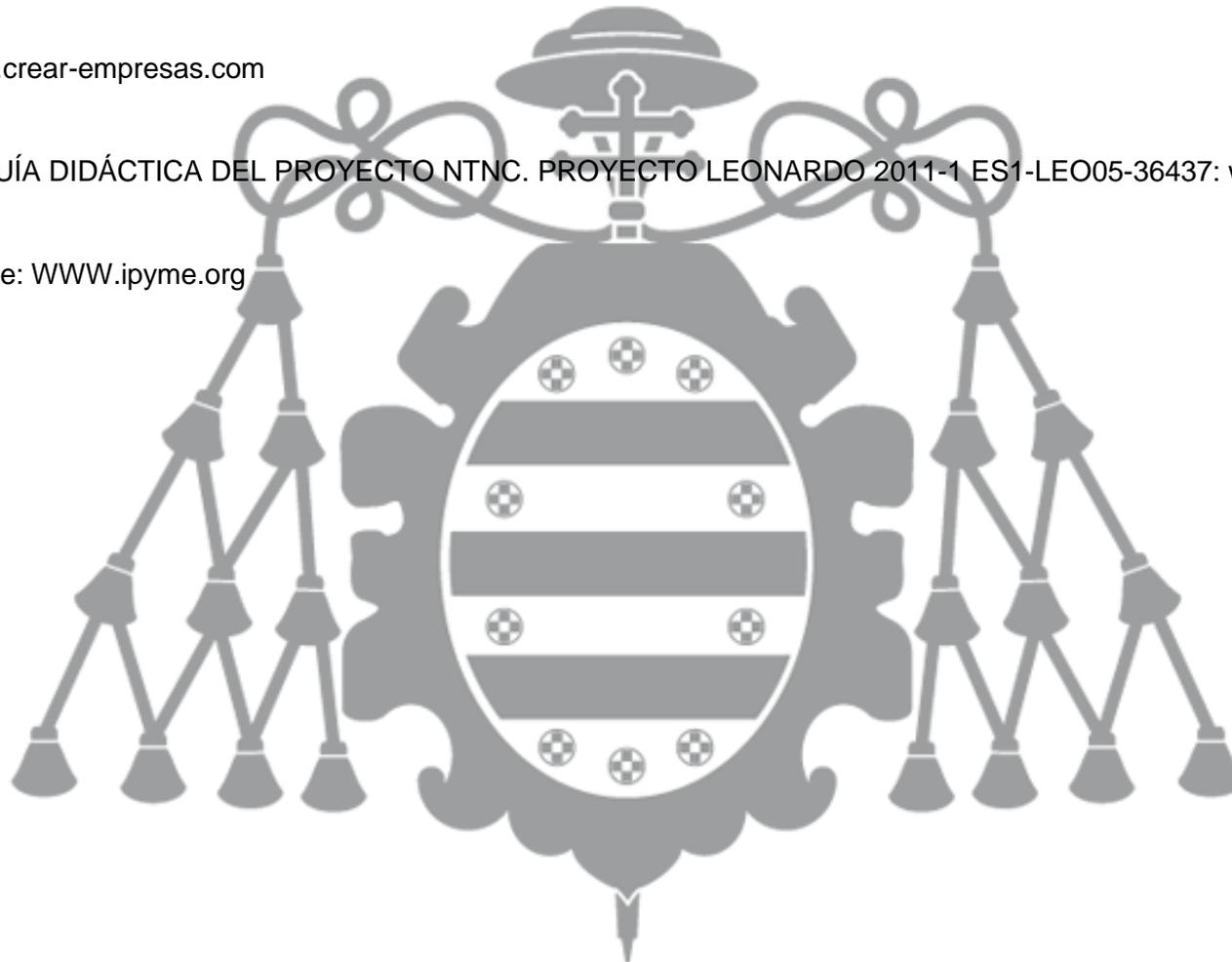
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Ciudad Tecnológica Valnalón: www.valnalon.com

Crear Empresas: www.crear-empresas.com

DOCUMENTOS DE GUÍA DIDÁCTICA DEL PROYECTO NTNC. PROYECTO LEONARDO 2011-1 ES1-LEO05-36437: www.nt4nc.eu

Emprendedores y Pyme: WWW.ipyme.org



Subject Guide

1. Information about the subject

SUBJECT	Introduction to Business	CODE	GRLYRH01-1-005
EDUCATIONAL OFFER	Bachelor's Degree in Labour Relations and Human Resources	CENTER	Facultad de Economía y Empresa
TYPE	Core	N° TOTAL CREDITS	6.0
PERIOD	First Semester	LANGUAGE	English Spanish
COORDINATORS/ES		EMAIL	
VAZQUEZ ORDAS CAMILO JOSE		cvordas@uniovi.es	
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2. Context

This is a “basic core” subject in 7 different degrees at University of Oviedo. In the Bachelor's degree in Business Administration it belongs to the topic “Principles of Management” within the module “Organization and Management”. In the Bachelor's degree in Economics it belongs to the topic “Principles of Management” within the module “Organization and Management”. In the Bachelor's degree in Accounting and Finance it belongs to the topic “Principles of Management” within the module “Organization and Management”. In the Bachelor's degree in Labour Relations and Human Resources it belongs to the topic “Work Organisation and Human Resource Management”. It is scheduled in the first semester and it is the first subject that the student will take from the area of Management. Therefore, the role of the subject is to present a general overview of the firm. The final goal is to offer the student a description of management and organization fundamentals, as well as to provide her/him with an introduction to different subjects she/he will take in following courses.

3. Requirements

The prerequisites to follow this subject are just those that regulate admission into the degree.

4. Competencies and learning results

General competences

CG1: Ability to analyze and synthesize

CG2: Learning ability

CG3: Fluent oral and written communication in mother tongue

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CG4: Knowledge and understanding of other languages, mainly English

CG5: Skills at searching for and analyzing information in the working environment

CG7: Ability to work and learn independently

CG8: Teamwork abilities

CG10: Critical reasoning

CG11: Decision-making

CG12: Ability to put knowledge into practice

CG13: Creativity

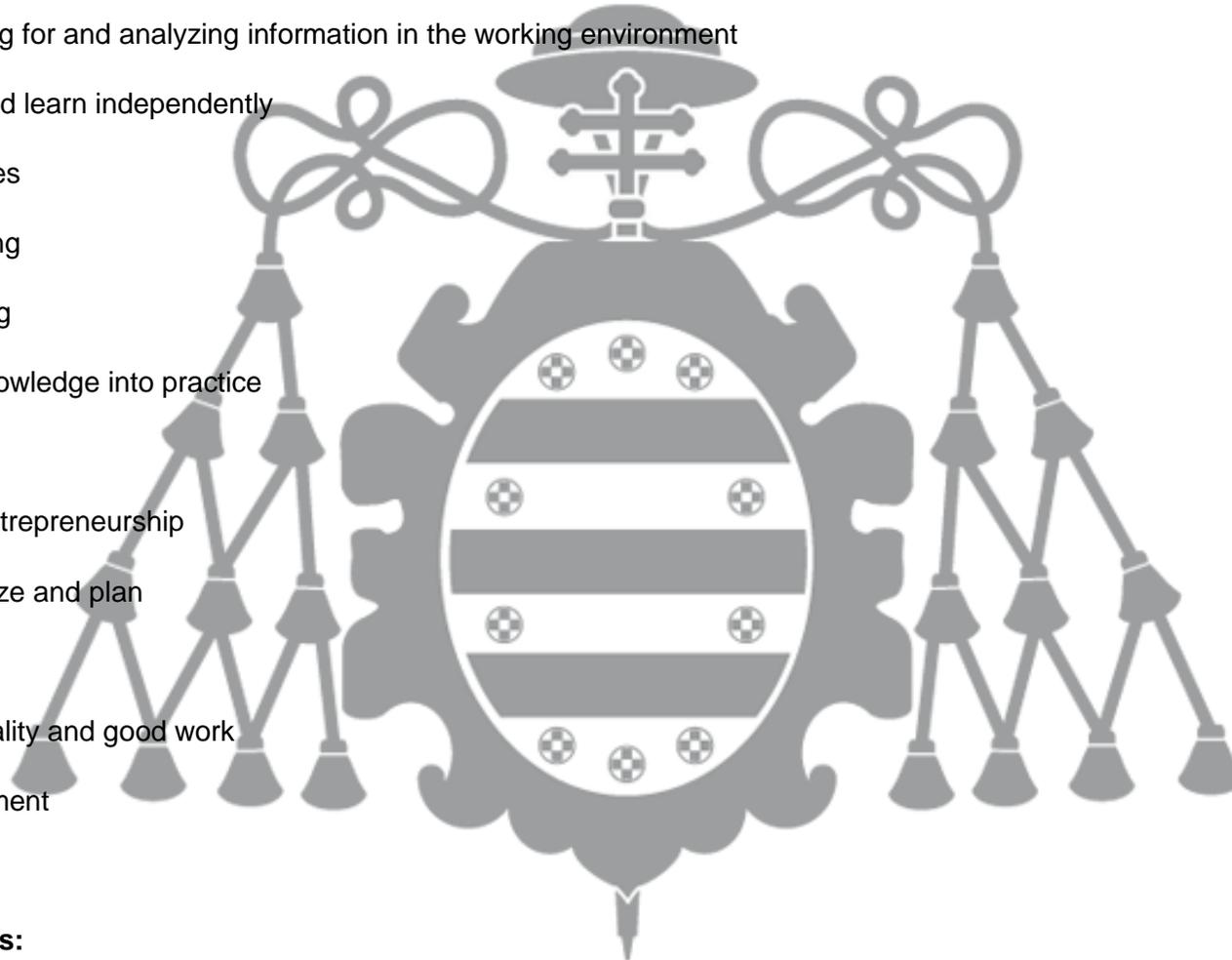
CG14: Initiative and entrepreneurship

CG16: Ability to organize and plan

CG18: Adaptability

CG19: Concern for quality and good work

CG20: Ethical commitment



Specific Competences:

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CE1: To know the legal and social background of markets and firms

CE5: To understand the economic and institutional environment and its impact on business decisions

CE9: To understand the design of the organizational structure

CE14: To assess the suitability of investment projects and the most appropriate funding sources

CE18: To plan and manage an organization's human resources

CE20: To transmit information, ideas, problems and solutions in the area of business management to a specialized and to a non-specialized audience.

Learning Results:

- To understand the nature of the firm, its internal functioning and organizational structure
- To identify the internal and environmental factors that drive the competitive strategy of the firm
- To diagnose the conflicts underlying the relationship between the firm and its stakeholders and identify guidelines for action
- To identify the threats and opportunities coming from the national and international environment of the firm
- To master strategic thinking about local and international businesses
- To design the most appropriate organizational structure for a firm

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- To design the human resources strategy
- To analyze issues related with firm growth and to motivate decision making
- To identify the different types of production systems and their strategic implications

5. Contents

Short contents

Lesson 1. Introduction to business economics

Lesson 2. Types of business organizations

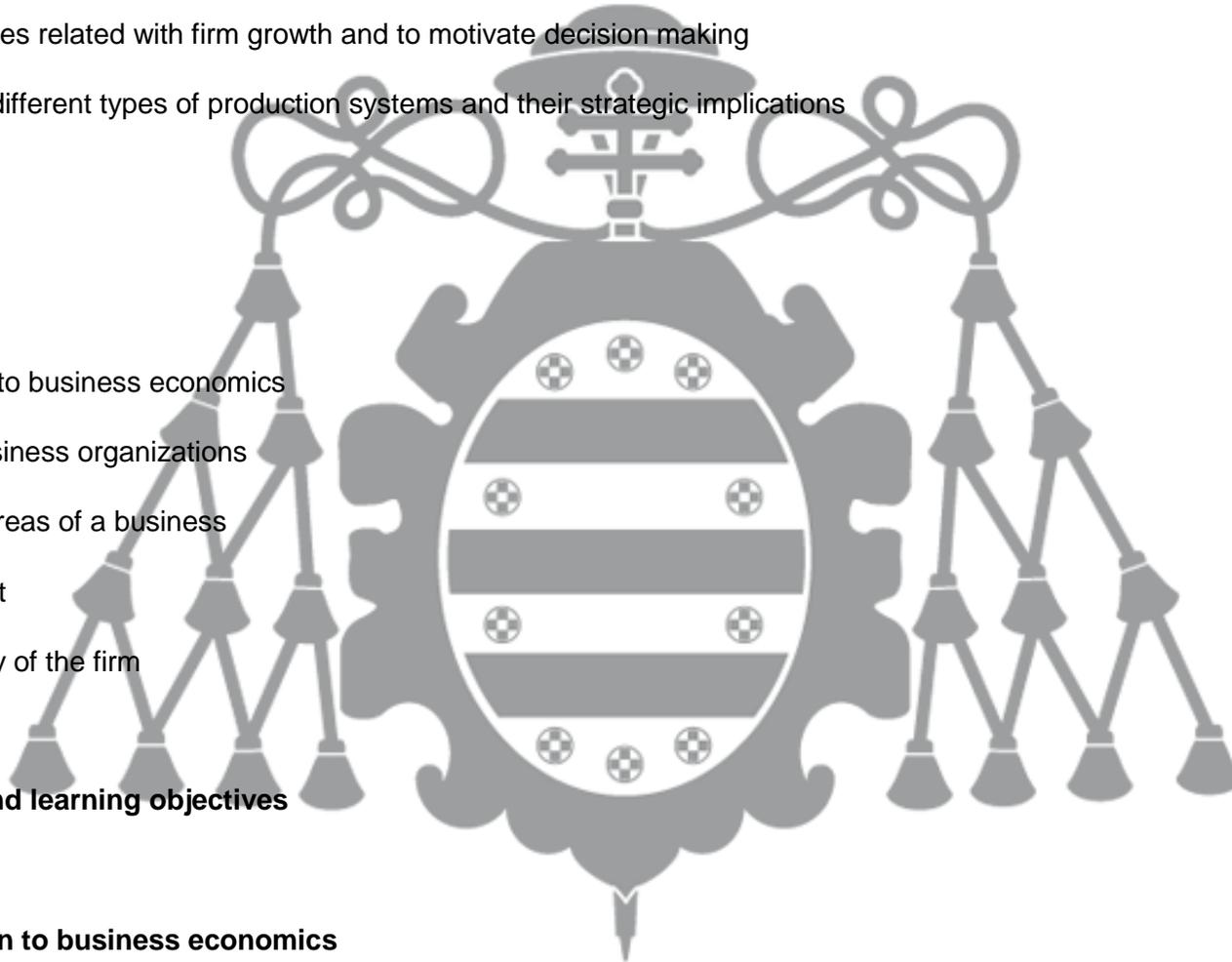
Lesson 3. Functional areas of a business

Lesson 4. Management

Lesson 5. The strategy of the firm

Extended contents and learning objectives

Lesson 1. Introduction to business economics



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1.1. The role of firms in the economy

1.2. Entrepreneurship

1.3. Different frameworks to study business

1.4. Business objectives

Learning objectives

- Identify the role played by firms in their economic environment.
- Understand the reasons underlying the existence of firms, as well as how firms contribute to wealth creation.
- Recognize and understand different frameworks in the economic analysis of the firm.
- Identify which are the firm's stakeholders and their differing objectives.

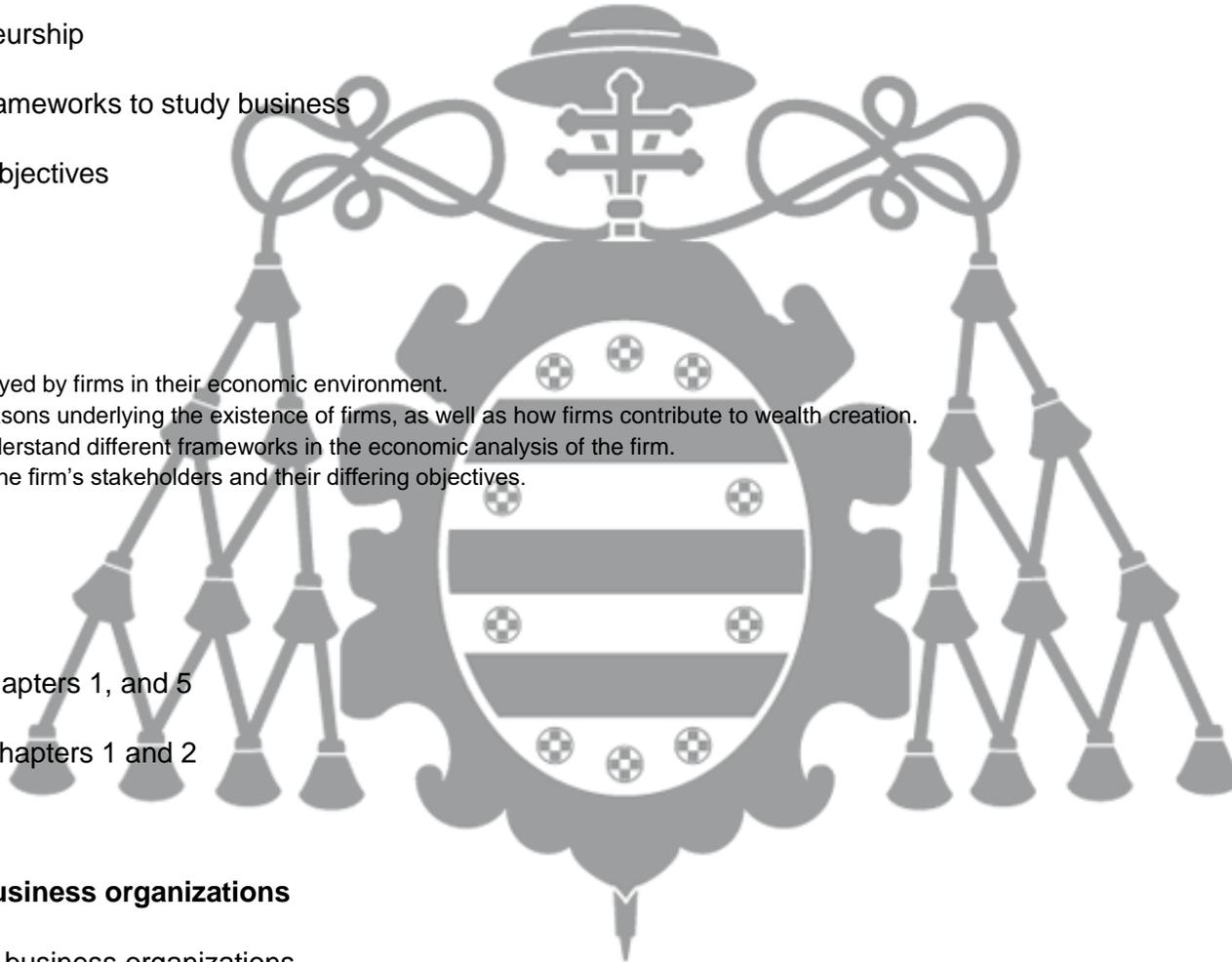
Basic textbooks:

Jones G. (2007): Chapters 1, and 5

Madura J. (2010): Chapters 1 and 2

Lesson 2. Types of business organizations

2.1. Classifying business organizations



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2.2. Sole proprietorship

2.3. Corporation

2.4. Cooperative

Learning objectives

- Identify different criteria for classifying firms.
- Identify different forms of business organization from a legal perspective, as well as their distinctive features and advantages.
- Identify the disadvantages and problems related to each type of business organization, as well as the mechanisms that help solving them.

Basic textbooks:

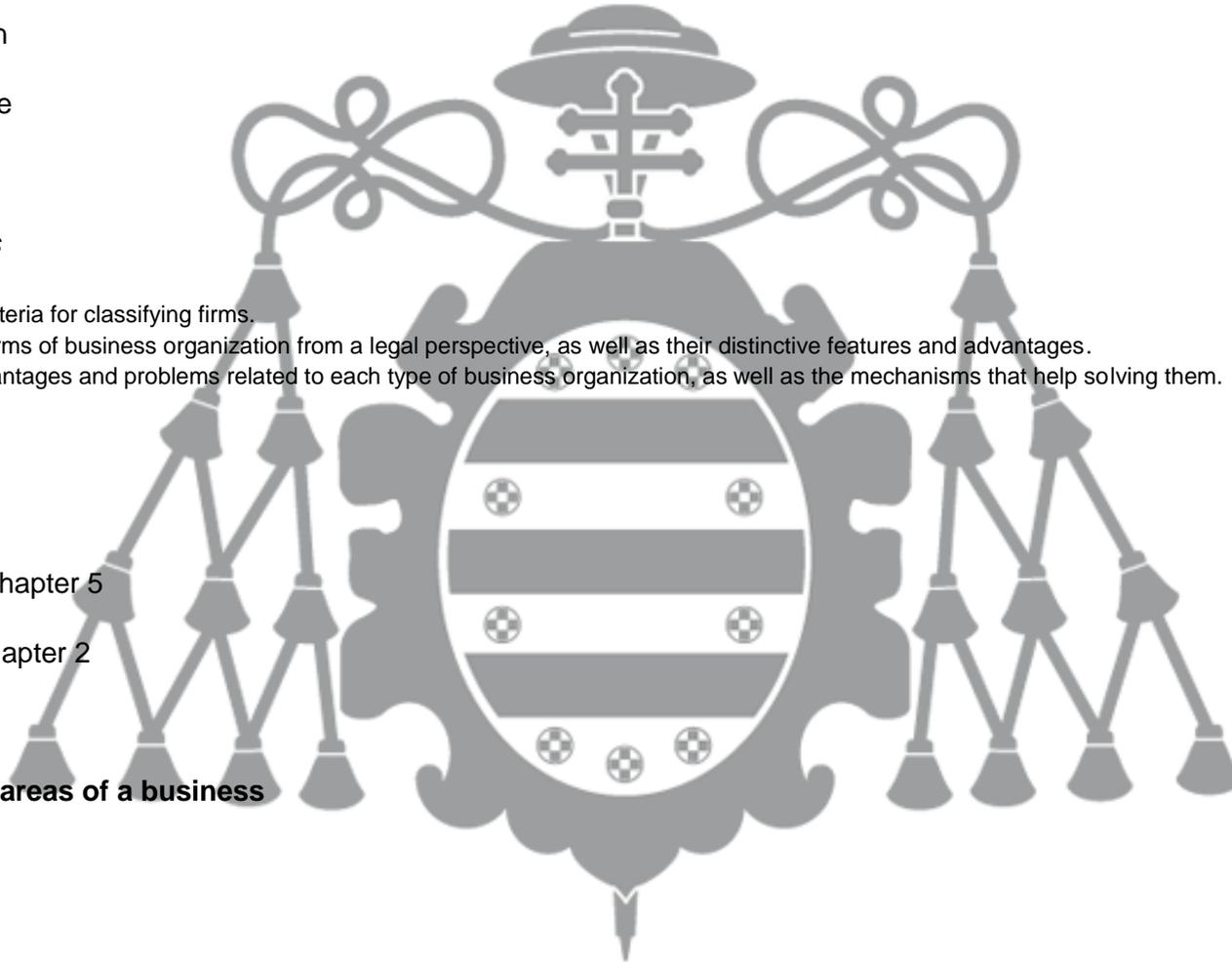
Madura J. (2010): Chapter 5

Jones G. (2007): Chapter 2

Lesson 3. Functional areas of a business

3.1. Operations

3.2. Marketing



3.3. Finance

Learning objectives

- Get a first approach to the functional areas of a business.
- Understand the basic concepts of operations, marketing and finance areas.
- Identify the different types of production systems and their suitability to different contexts.
- Identify potential decisions related to different marketing variables when facing a particular business problem.
- Understand the fundamentals of corporate finance and investment decisions.

Basic textbooks:

Jones G. (2007): Chapters 10, 12, 14 and 15

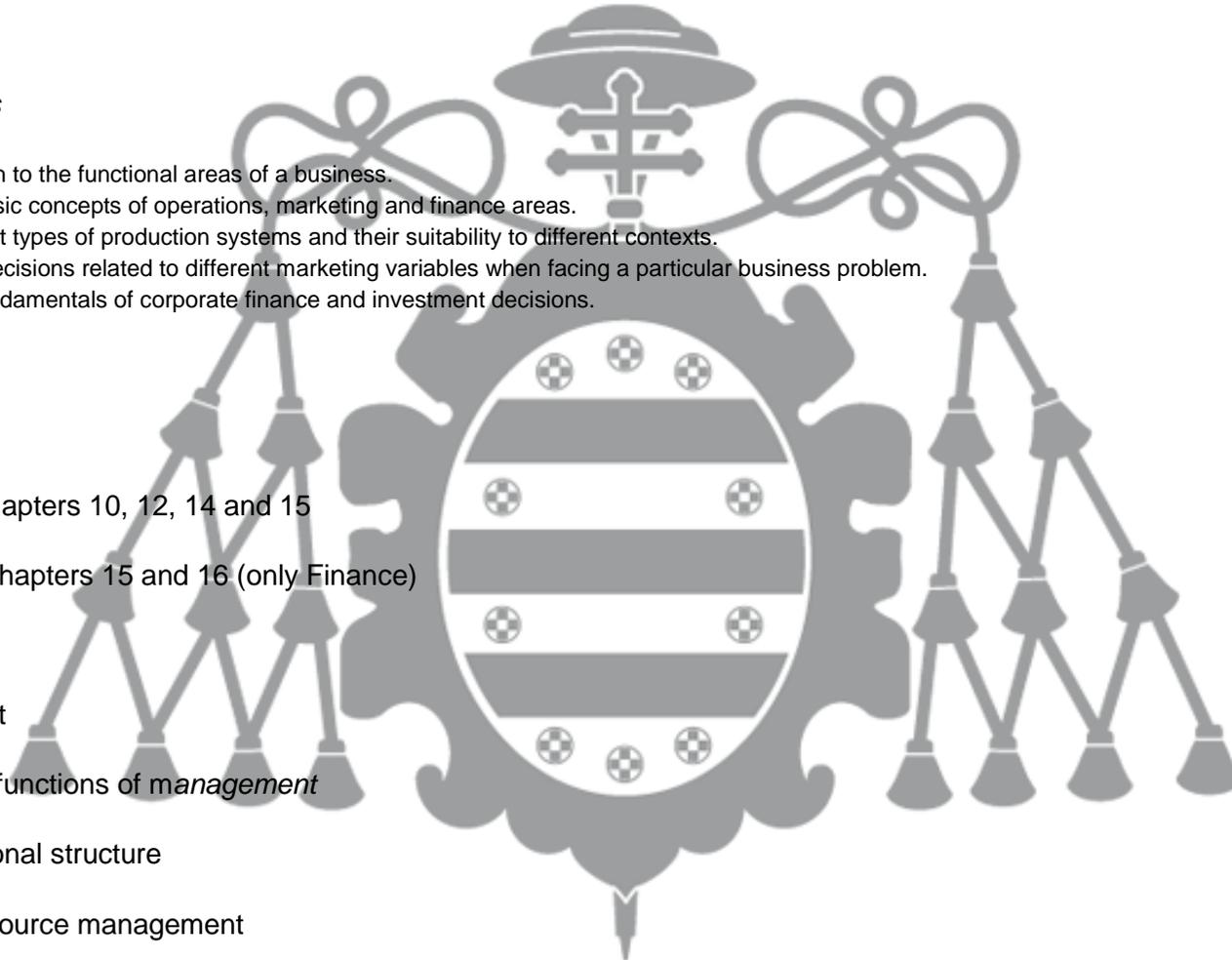
Madura J. (2010): Chapters 15 and 16 (only Finance)

Lesson 4. Management

4.1. *Roles and functions of management*

4.2. Organizational structure

4.3. Human resource management



Learning objectives

- Understand the different functions of management, as well as the issues underlying the decision making process.
- Identify different management levels, as well as the skills a person should develop in order to suitably perform his/her work within each level.
- Identify the different structural dimensions of an organization and the most common structural forms.
- Identify the different managerial areas involved in human resource management, as well as activities and policies related to particular cases.

Basic textbooks:

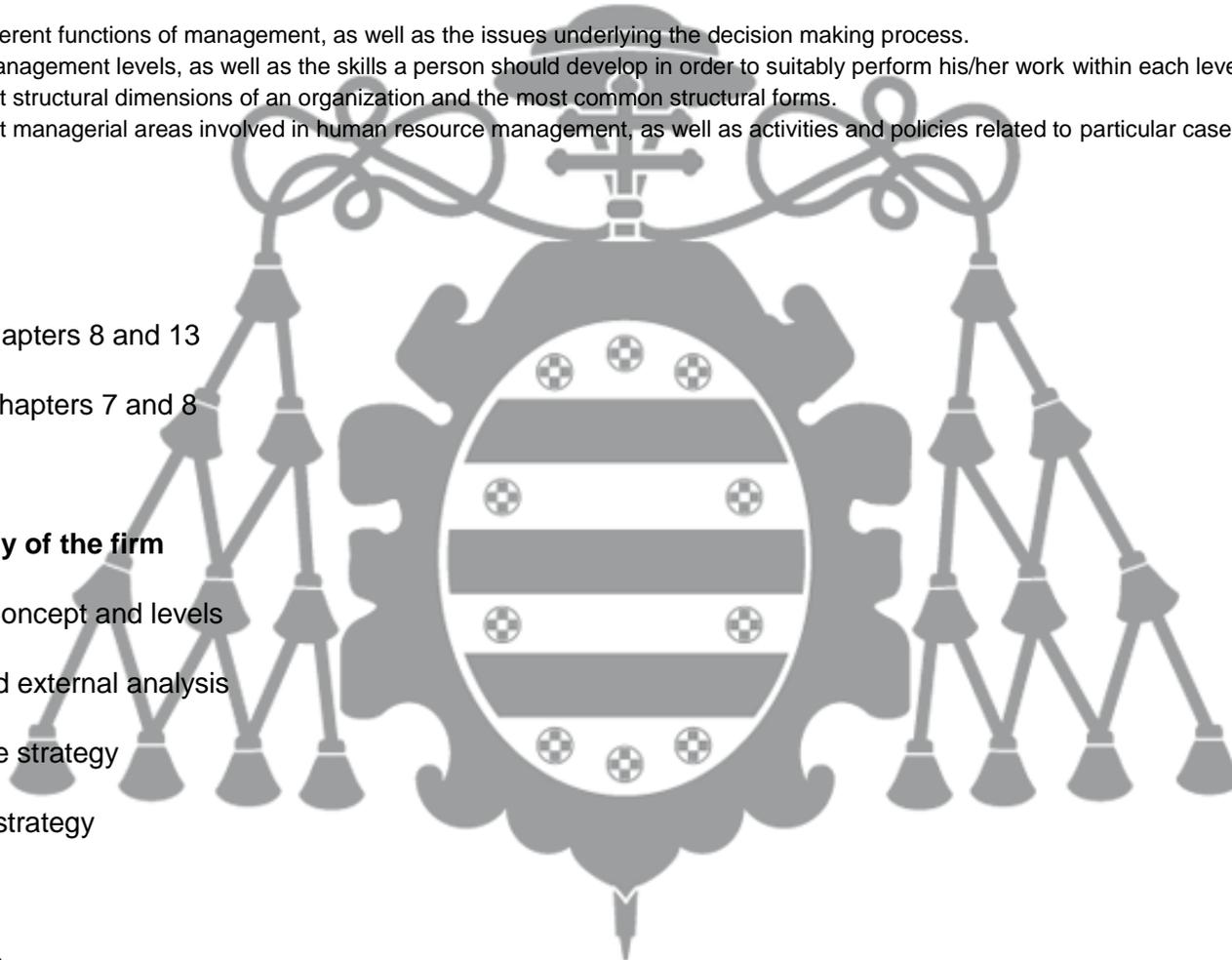
Jones G. (2007): Chapters 8 and 13

Madura J. (2010): Chapters 7 and 8

Lesson 5. The strategy of the firm

- 5.1. Strategy: Concept and levels
- 5.2. Internal and external analysis
- 5.3. Competitive strategy
- 5.4. Corporate strategy

Learning objectives



- Identify the main characteristics of the firm's environment, as well as how they affect the firm's performance.
- Identify and analyze different factors that have an influence on the evolution of an industrial sector.
- Recognize different strategy levels and identify the competitive strategy followed by a firm in particular cases.
- Understand how firms strategically position themselves in the marketplace.
- Identify and describe different growth strategies and methods.

Basic textbooks:

Jones G. and C. Hill (2008): Chapters 2, 5 and 9

6. Methodology and working plan

Learning methodology includes both, activities which require attendance and activities which do not. Materials needed to correctly undertake all the activities will be available online at the university's e-Campus —teaching notes, readings, questions... The e-Campus also gives students the opportunity to develop discussion forums. The e-Campus will be used as the official communication channel with between the professor and the student. Therefore, regular use and daily revision is compulsory during the semester. **Very important: instructions for activities and deadlines will be posted on the e-Campus.**

In-class activities

Lectures: Sessions aimed at introducing and developing the key ideas and concepts of each topic. They involve a presentation by the teacher who will use audio-visual support. A basic bibliography will be available for students in order to help following and understanding these lectures.

Seminars: They are aimed at developing practical contents within each topic. They involve interaction between the teacher and the students. Students are expected to discuss issues and cases, critically formulate their own arguments, and solve problems related to the nature of the

firm, its management, functional areas, organizational structure or strategy.

Evaluation sessions: To control the learning progress of the student.

Out-of-class activities.

Individual work: It is basically related to (1) studying the contents that are presented in lectures, and (2) preparing in advance the necessary material in order to be able to attend seminars.

The following table summarizes a breakdown of different activities by lesson.

Lessons	Total Hours	In class activities			Total	Out-of-class activities	
		<i>Lectures</i>	<i>Seminars</i>	<i>Evaluation Sessions</i>		<i>Individual Work</i>	Total
Lesson 1	23	5	4		9	14	14

Lesson 2	30.2	5.2	6		11.2	19	19
Lesson 3	30.2	5.2	6		11.2	19	19
Lesson 4	31.3	6.3	6		12.3	19	19
Lesson 5	31.3	6.3	6		12.3	19	19
Evaluation	4			4	4		
Total Hours	150	28	28	4	60	90	90
(%)	100	18.7	18.7	2.7	40	60	60

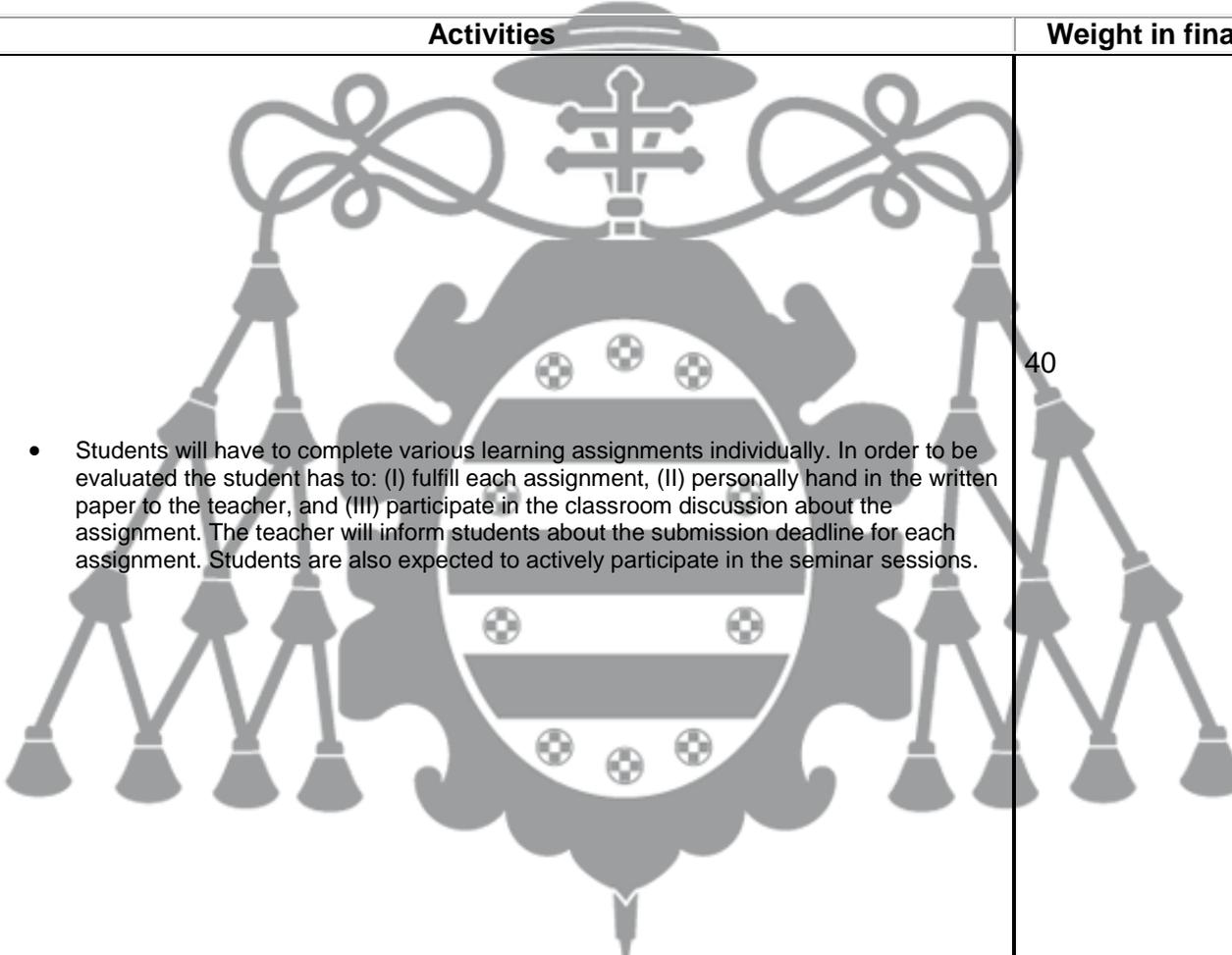
ACTIVITIES		Hours	%	Total
In-class	Lectures	28	18.7	60

	Seminars	28	18.7	
	Group Tutorials	0	0	
	External Practices	0	0	
	Assessment	4	2.7	
Out-of-class	Team work	0	0	90
	Individual work	90	60	
	Total	150		

7. Evaluation of the student's learning results

The following table shows the grading process that will be followed in this subject. Both, the grading process and the weights of the different activities on the final grade will be followed also for the extraordinary evaluation. Controlled assessment activities will not be repeated in extraordinary evaluations. However, the student's grade of controlled assessment in the ordinary evaluation will be kept for extraordinary evaluations.

Summary Table

Assessment	Activities	Weight in final grade (%)
<p>Controlled assessment</p>	 <ul style="list-style-type: none"> Students will have to complete various learning assignments individually. In order to be evaluated the student has to: (I) fulfill each assignment, (II) personally hand in the written paper to the teacher, and (III) participate in the classroom discussion about the assignment. The teacher will inform students about the submission deadline for each assignment. Students are also expected to actively participate in the seminar sessions. 	<p>40</p>

Final exam	<ul style="list-style-type: none">Final exam (multiple choice test, one right answer and penalty of 1/3 for wrong answers).	60

PROCEDURE FOR STUDENTS UNDER SPECIAL ASSESSMENT

60% of the evaluation comes from a final exam. The remaining 40% comes from controlled assessment.

Controlled assessment also applies to students under the special assessment procedure, but adding some extra flexibility. The activities proposed for the controlled assessment are:

- (I) fulfill each assignment, (II) personally hand in the written paper to the teacher, and (III) participate in the classroom discussion about the assignment. The teacher will inform students about the submission deadline for each assignment. Students are also expected to actively participate in the seminar sessions. (30% of final grade).

Under special assessment the student will be allowed to submit the paper electronically. Activities which must be done in the classroom may be substituted for other activities. In the case of evaluation tests the dates may be changed to account for the special needs of the student.

Even if the student cannot attend the seminars regularly, he or she must attend occasionally. Therefore, the student is expected to participate actively in the seminars in which he or she can attend.

8. Resources, bibliography and complementary documentation

This course is available on e-Campus. This site gives access to the course guide, the slides, teaching materials (cases, readings, ...) and some other multimedia resources (videos, podcasts, etc.). We will use the e-Campus on a regular basis to communicate important information about assignments, deadlines and other events.

Basic textbooks in English

Jones, G.R (2007), *Introduction to Business*, McGraw Hill.

Madura, J. (2010), *Introduction to Business*, Thomson.

Pride, W, Hughes, R. and J. Kapoor (2008), *Business*, Cengage Learning.

Basic textbooks in Spanish

Cuervo García, A. (director), 2008, *Introducción a la Administración de Empresas*, 5ª ed., Civitas, Madrid.

González, E. y J. Ventura, (2003), *Fundamentos de Administración de Empresas*, Pirámide, Madrid.

Other textbooks

Dalf, R.L. (2005), *Teoría y Diseño Organizacional*, Paraninfo.

Fernández, E. (2005), *Dirección Estratégica de la Empresa. Fundamentos y Puesta en Práctica*, Delta, Madrid.

Fernández, E. (2010), *Administración de Empresas. Un enfoque interdisciplinar*, Paraninfo, Madrid.

Fernández, E., Avella, L. y M. Fernández (2006), *Estrategia de Producción*, McGraw-Hill, Madrid.

Fernández, E., Junquera, B. y J. del Brío, (2008), *Iniciación a los Negocios. Aspectos Directivos*, Thompson, Madrid.

Fernández, A.I. (1994), *Introducción a las Finanzas*, Civitas.

Gómez-Mejía, L., Balkin, D. y R. Cardy (2008), *Managing Human Resources*, Prentice Hall.

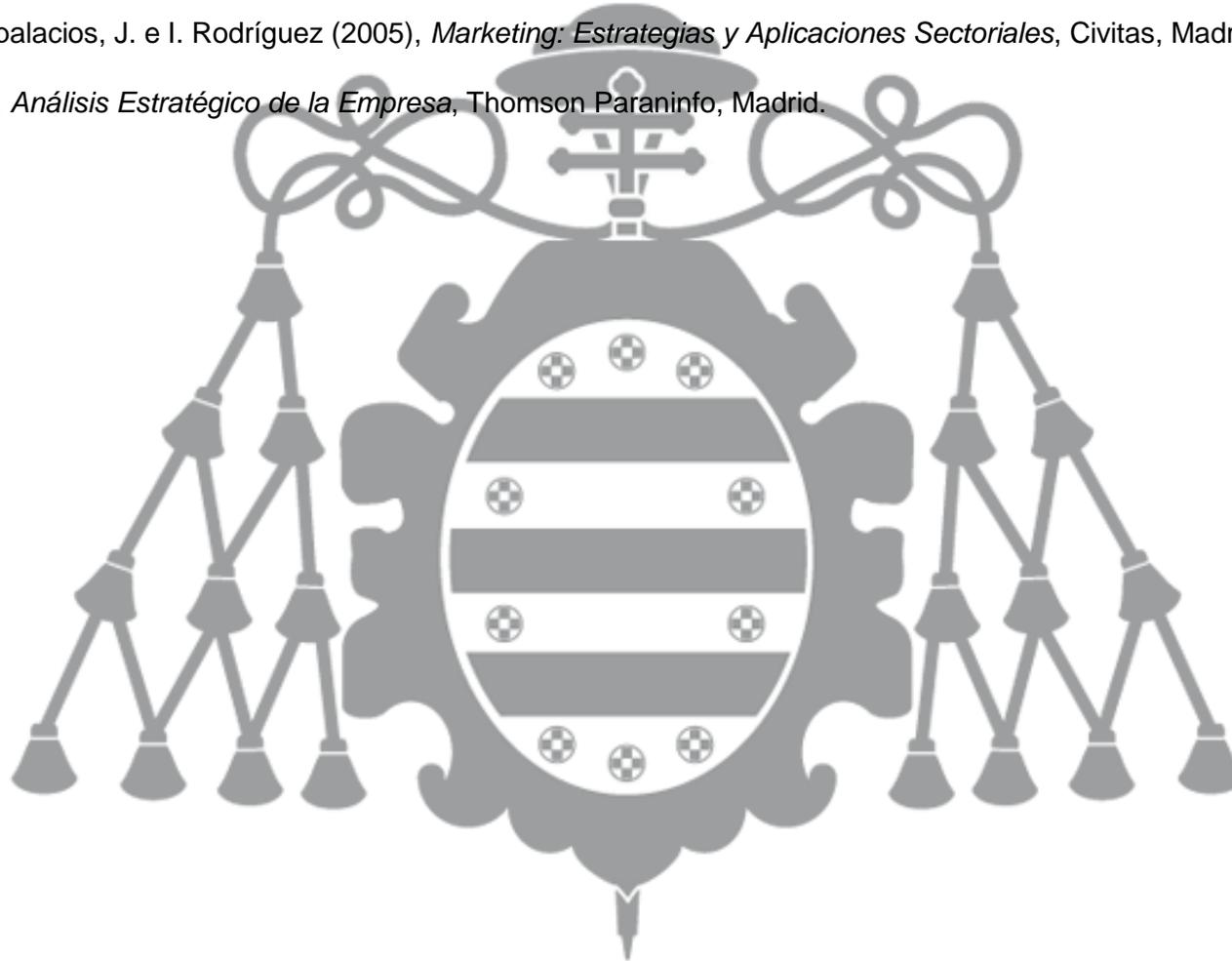
Grant, R.M. (2006), *Contemporary Strategy Analysis*, Wiley.

Kotler, P. and Armstrong, G. (2003), *Principles of Marketing*, Prentice Hall.

Mintzberg, H. (2000), *The Structuring of Organizations*, Prentice Hall.

Vázquez, R., Trespalacios, J. e I. Rodríguez (2005), *Marketing: Estrategias y Aplicaciones Sectoriales*, Civitas, Madrid.

Ventura, J. (2008), *Análisis Estratégico de la Empresa*, Thomson Paraninfo, Madrid.



Subject Guide

1. Information about the subject

SUBJECT	Introduction to Economic Statistics	CODE	GRLYRH01-1-006
EDUCATIONAL OFFER	Bachelor's Degree in Labour Relations and Human Resources	CENTER	Facultad de Economía y Empresa
TYPE	Core	N° TOTAL CREDITS	6.0
PERIOD	Second Semester	LANGUAGE	English Spanish
COORDINATORS/ES		EMAIL	
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2. Context

The course Introduction to Economic Statistics is a basic training in a Business Administration degree. It is a course common to the degrees in Economics, Accounting and Finance and Labour Relations and Human Resources, which are also part of the course catalog of the School of

Economics and Business. For the degrees in a Business Administration, Economics and Accounting and Finance this subject is in the module Quantitative Methods and in the Statistical matter; whereas for the degree in Labor Relations and Human Resources it is in the matter Sociology of the Work and Technologies of Social Investigation.

From an educational perspective, two reasons can be highlighted in order to justify the teaching of statistics at undergraduate level:

1. Statistics is useful for a future career in economics-business.
2. Knowledge of statistics as a part of general education is desirable for all citizens.

Indeed, professionals in economics and business regularly deal with large amounts of numerical data that require adequate treatment to be really informative and useful in decision-making. Also, mass-media give us daily news based on statistical information on different areas of present social and economic conditions (unemployment numbers, TV ratings, opinion polls, etc.) to be interpreted properly by the public.

In this context, the course in statistics in the first undergraduate year aims to introduce students to statistical reasoning, providing basic training to enable them to apply different analytical tools to economic and social problems. This training will be supplemented with compulsory and optional courses in later years.

3. Requirements

The course has no prerequisites. It is recommended that the student should be competent in mathematics, in any of its options, at secondary (high school) level.

4. Competencies and learning results

To achieve the overall objectives, the course will pay attention to the following **generic skills**:

- Capacity for analysis and synthesis.
- Learning capability.
- Skill at searching for and analyzing information in the working environment.
- Ability to use ICT tools.

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- Capability for working independently.
- Critical and self-critical capability.
- Capability for putting knowledge into practice.
- Concern for quality and good work.
- Values and ethics.

The **specific skills** developed in the course are the following:

Degrees in Business Administration and Economics

- To identify and apply appropriate quantitative tools to the analysis of economic information.
- To use and interpret specific data processing software.
- To transmit information, ideas, problems and solutions in the area of business management to a specialist or non-specialist audience.

Degree on Accounting and Finance:

- To apply quantitative techniques for analyzing financial data

Degree on Labour and Human Resources

- To convey messages and communicate in oral and written language using the terminology of labour and human resources.
- To interpret the socio-economic data and indicators related to the labour market.
- To use quantitative techniques related to labour and human resources.
- To apply the knowledge on labour and human resources to practical problems.

The former general and specific skills are specified in the following **learning outcomes**:

- Application of descriptive statistical tools to solve problems in economics and business.
- Description of basic concepts related to socio-economic statistics
- Ability to access the main sources of statistical information and interpretation of results.

- Ability to handle the spreadsheet to solve statistical problems.

5. Contents

The program is divided into 11 lessons grouped into three blocks: a first block, corresponding to lessons 1-4, focuses on the study of univariate statistics. The second block, which covers lessons 5-6, studies sets of variables and their relationships. The common feature of the third block, corresponding to lessons 7-11, is the analysis of variables from a temporal approach.

5.1. Program in brief

Lesson 1: Organization and presentation of data: statistical sources

Lesson 2: Measures of central tendency and partition values

Lesson 3: Measures of dispersion

Lesson 4: Measures of inequality and poverty

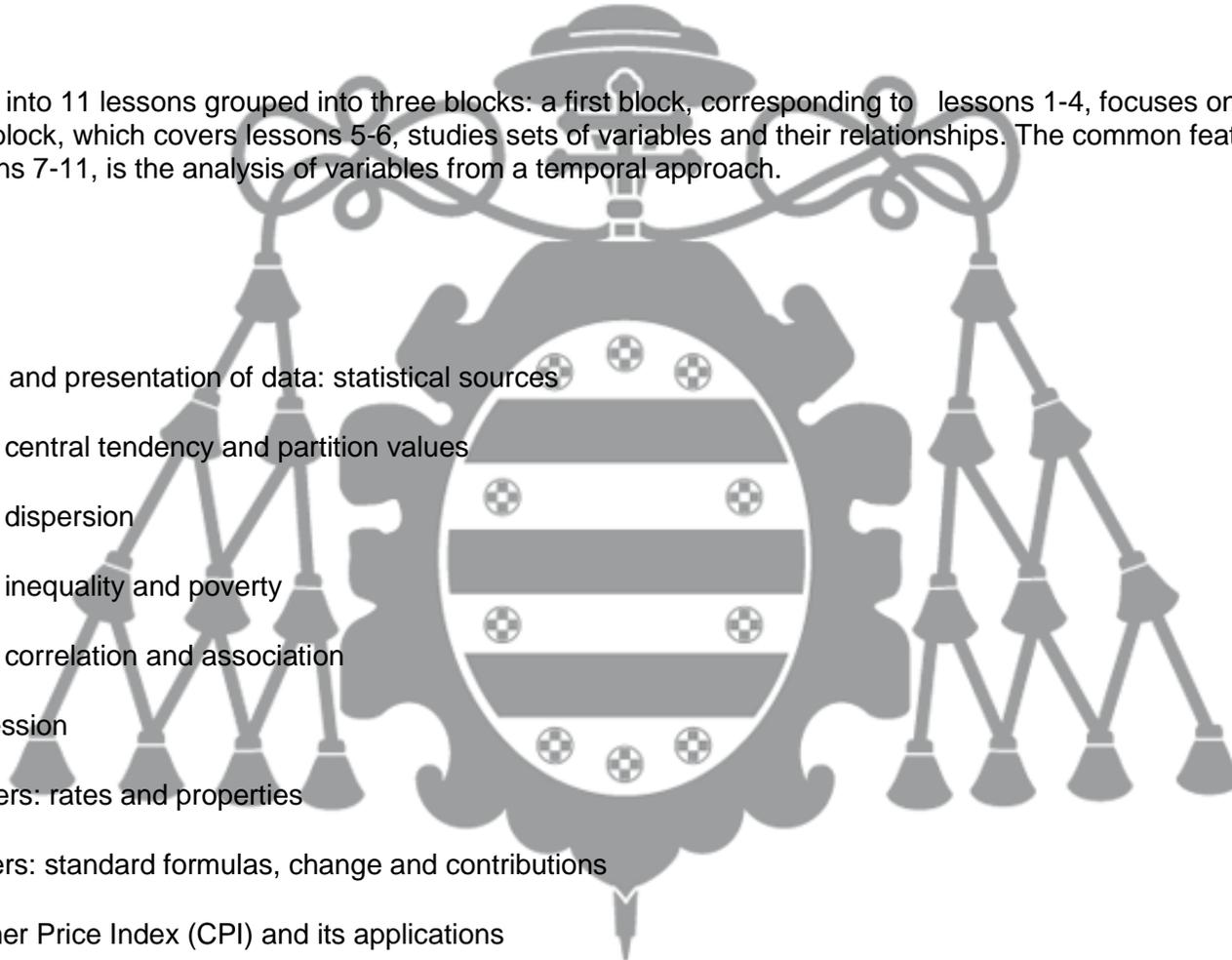
Lesson 5: Measures of correlation and association

Lesson 6: Simple regression

Lesson 7: Index Numbers: rates and properties

Lesson 8: Index numbers: standard formulas, change and contributions

Lesson 9: The Consumer Price Index (CPI) and its applications



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Lesson 10: Time series: general approach and trend analysis

Lesson 11: Time series: seasonal variations and forecasting

5.2. Detailed program and learning objectives

Lesson 1. Organization and presentation of data: statistical sources

Contents:

- 1.1 .- Sources of information: censuses and samples
- 1.2 .- Types of statistical information
- 1.3 .- Presentation of data: tables and graphs
- 1.4 .- National and European statistical systems
- 1.5 .- Statistical sources of economic information

Objectives:

The lesson has two distinct parts, the first one dealing with the introduction of basic statistical concepts and terminology and also with the methods of tabulation and graphical representation of statistical information. The second part is devoted to the study of the general features of the official statistical system and some socio-economic statistical sources.

From this perspective, specific learning objectives to be pursued by students are to:

- Describe data collection procedures and to distinguish between census and sample surveys.
- Manage frequency tables of grouped and ungrouped data, differentiating the types of frequencies and their relationships.
- Choose appropriate graphs to represent a set of data and recognize errors in graphical representations present in the media.
- Know the basic characteristics of national and European statistical systems.
- Describe the main characteristics of some socio-economic statistics compiled by the INE.
- Search for socio-economic statistical information on the websites of official statistical agencies.

Additional Material:

BERENSON, M.L., et al. (2010): *Basic Business Statistics. Concepts and applications.* Pearson International. [Chapters 1 and 2]

PÉREZ, R.; CASO, C.; RÍO, M.J. and LÓPEZ, A.J. (2011): *Introducción a la Estadística Económica.* [online]. Chapter 1.

Lesson 2. Measures of central tendency and quantiles

Contents:

2.1. Measures of central tendency: averages

2.2. Quantiles

Objectives:

This lesson introduces the different types of measures for summarizing or synthesizing the behaviour of a data set. The approach followed in

this lesson will help students to achieve the following learning objectives:

- Calculating and interpreting various averages: arithmetic mean, weighted mean, median and mode.
- Comparing the properties of the arithmetic mean, median and mode.
- Calculating and interpreting various quantiles (deciles, quartiles, and percentiles).

Additional Material:

BERENSON, M.L., et al. (2010): Basic Business Statistics. Concepts and applications. Pearson International. [Chapter 3]

PÉREZ, R.; CASO, C.; RÍO, M.J. and LÓPEZ, A.J. (2011): *Introducción a la Estadística Económica*. [online]. Chapter 2.

Lesson 3. Measures of dispersion

Contents:

3.1 .- Measures of absolute dispersion

3.2 .- Measures of relative dispersion

3.3 .- Standardized variables

Objectives:

This lesson presents the different types of measures for analyzing the variability of a dataset and the representativeness of the averages. It also studies the concept of the standardized variable. The learning objectives to be achieved are:

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- To quantify the variability or dispersion of a distribution through measures of absolute dispersion.
- To study the properties of the variance and standard deviation.
- To calculate and interpret coefficients of variation.
- To compare the representativeness of averages.
- To compare values from different distributions by means of standardized variables.

Additional Material:

BERENSON, M.L., et al. (2010): Basic Business Statistics. Concepts and applications. Pearson International. [Chapter 3]

PÉREZ, R.; CASO, C.; RÍO, M.J. and LÓPEZ, A.J. (2011): *Introducción a la Estadística Económica*. [online]. Chapter 3.

Lesson 4. Measures of inequality and poverty

Contents:

4.1 .- Poverty measures

4.2 .- Economic inequality

4.3 .- The Lorenz curve and the Gini index

Objectives:

This lesson introduces the need to quantify the disparities in the distribution of economic variables, such as family income, wages, etc., by a set of inequality and poverty indicators. The learning objectives to be achieved are to:

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- Appreciate the importance of the phenomenon of economic inequality.
- Plot Lorenz curves and interpret their meaning in relation to inequality.
- Quantify the inequality by the Gini index.
- Apply the desirable properties of inequality measures.
- Define poverty.
- Calculate and interpret measures of poverty.

Additional Material:

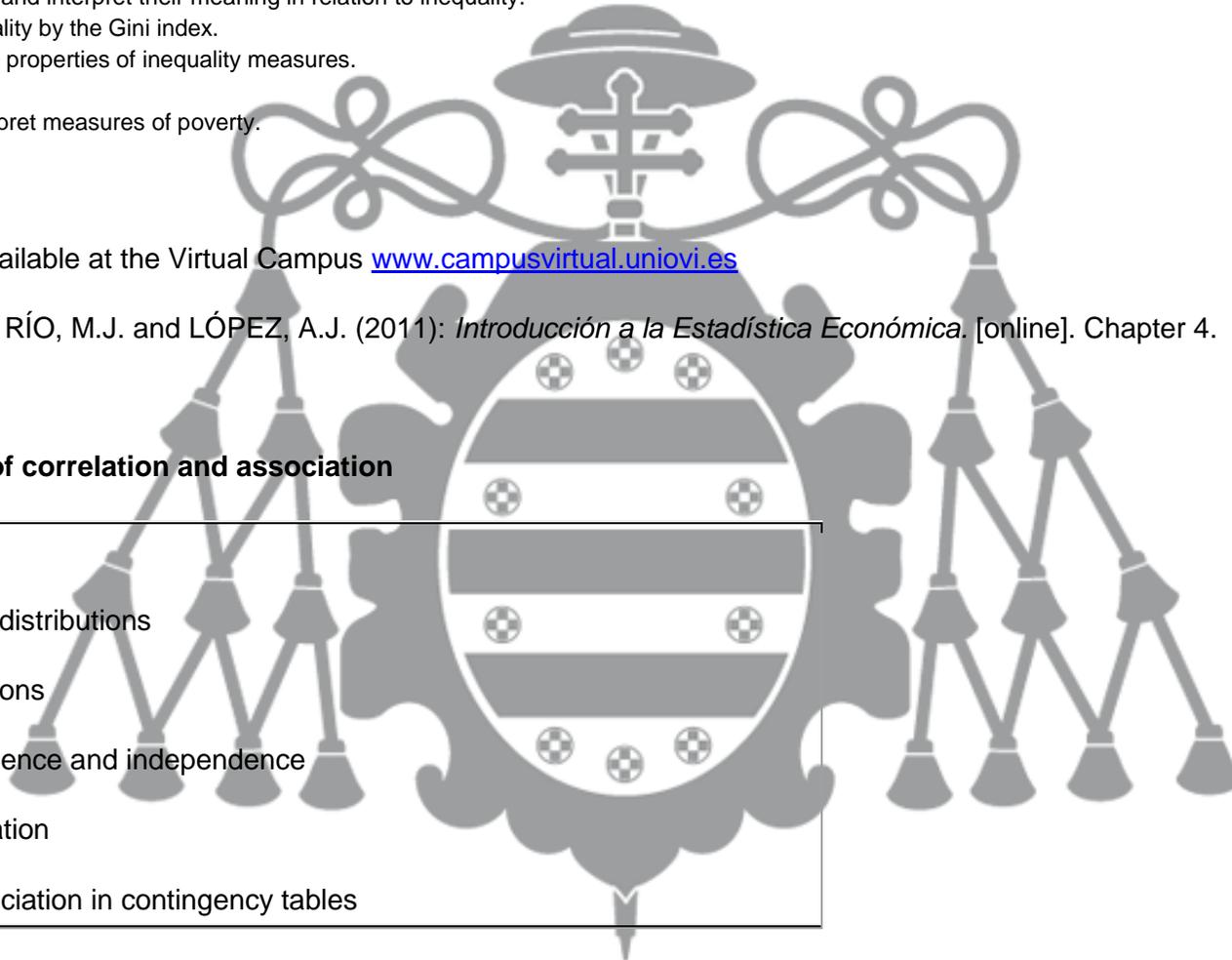
Notes on the lesson available at the Virtual Campus www.campusvirtual.uniovi.es

PÉREZ, R.; CASO, C.; RÍO, M.J. and LÓPEZ, A.J. (2011): *Introducción a la Estadística Económica*. [online]. Chapter 4.

Lesson 5. Measures of correlation and association

Contents:

- 5.1. Two-dimensional distributions
- 5.2. Marginal distributions
- 5.3. Statistical dependence and independence
- 5.4. Measuring correlation
- 5.5. Measures of association in contingency tables



Objectives:

This lesson addresses the joint study of two characters and the possible relationships between them. The learning objectives to be achieved are to:

- Appreciate the interest of the joint study of several characters.
- Construct and interpret tables and two-dimensional scatter plots.
- Build marginal distributions.
- Recognize and interpret the possible relationship between two variables: functional independence, statistical independence and statistical dependence.
- Calculate and interpret measures of linear dependence: covariance and linear correlation coefficient.
- Quantify the degree of association between two attributes by Pearson's contingency coefficient.

Additional Material

BERENSON, M.L., et al. (2010): *Basic Business Statistics. Concepts and applications.* Pearson International. [Chapter 3]

PÉREZ, R.; CASO, C.; RÍO, M.J. and LÓPEZ, A.J. (2011): *Introducción a la Estadística Económica.* [online]. Chapter 5.

Lesson 6. Simple Regression

Contents:

6.1 .- Correlation and regression

6.2 .- Least squares regression

6.3 .- Goodness of fit analysis

6.4 .- Forecasting with causal models

Objectives:

This lesson examines the procedures for building explanatory models from the joint information of two statistical variables mutually correlated. From this perspective, specific learning objectives to be pursued by students are to:

- Distinguish the concepts of correlation and regression and analyze the connection between them.
- Calculate regression lines by least squares adjustment.
- Interpret the coefficients of the regression line.
- Analyze the goodness of fit of a model by the coefficient of determination.
- Calculate predictions from causal models and to analyze its reliability.

Additional Material:

BERENSON, M.L., et al. (2010): Basic Business Statistics. Concepts and applications. Pearson International. [Chapter 13]

PÉREZ, R.; CASO, C.; RÍO, M.J. and LÓPEZ, A.J. (2011): *Introducción a la Estadística Económica*. [online]. Chapter 6.

Lesson 7. Index numbers: rates and properties

Contents:

7.1 .- Simple index numbers and rates

7.2 .- Synthetic index numbers

7.3 .- Properties of the index numbers

Objectives:

The last part of the program is devoted to the study of the temporal evolution of economic variables. Specifically, this lesson addresses the comparison of the values of a variable between different time periods through the calculation of index numbers and rates of change. The learning objectives to be achieved are to:

- Obtain and interpret simple temporal and spatial indices.
- Calculate and interpret different types of rates of change (monthly, annual...)
- Describe the desirable properties of index numbers.

Additional Material:

BERENSON, M.L., et al. (2010): *Basic Business Statistics. Concepts and applications*. Pearson International. [Chapter 16]

PÉREZ, R.; CASO, C.; RÍO, M.J. and LÓPEZ, A.J. (2011): *Introducción a la Estadística Económica*. [online]. Chapter 8.

Lesson 8. Index numbers: standard formulas, change and contributions

Contents:

- 8.1.- Standard formulas for price and quantity index numbers
- 8.2.- Chain indices
- 8.3.- Change of an index number and individual contributions

Objectives:

This lesson explores the formulas most commonly used for constructing a synthetic index in the field of economics. It also addresses the measurement of the change on a synthetic index between two points in time. The learning objectives to be achieved are:

- Obtaining and interpreting price and quantity Laspeyres' and Paasche's formulae.
- Calculating rates and analyzing advantages and disadvantages of chain index numbers.
- Calculating and interpreting the relative change of a weighted-average composite index and the individual effect of each component.

Additional Material:

Notes on the lesson available at the Virtual Campus www.campusvirtual.uniovi.es

PÉREZ, R.; CASO, C.; RÍO, M.J. and LÓPEZ, A.J. (2011): *Introducción a la Estadística Económica*. [online]. Chapter 9.

Lesson 9. The Consumer Price Index (CPI) and its applications

Contents:

9.1 .- The Consumer Price Index (CPI)

9.2 .- The Harmonized CPI (HCPI)

9.3 .- Applications of the CPI: the problem of deflation

Objectives:

This lesson continues with the study of index numbers and extends its applications in an economic context. The lesson focuses on the Consumer Price Index (CPI) and its role as a deflator. These contents will allow the students to achieve the following objectives:

- To describe the objectives and the basic features of the Spanish CPI (base 2011)
- To describe the basic features of the HCPI.
- To distinguish between variables at current prices and constant prices.
- To define the concept of deflation and transform series into constant prices in order to analyze the real evolution of economic variables.

Additional Material:

INE Web <http://www.ine.es>

- CPI and HCPI methodologies
- Household Budget Survey (HBS) methodology

PÉREZ, R.; CASO, C.; RÍO, M.J. and LÓPEZ, A.J. (2011): *Introducción a la Estadística Económica*. [online]. Chapter 10.

Lesson 10. Time series: general approach and trend analysis

Contents:

- 10.1 .- Temporal evolution of variables
- 10.2 .- Components of a time series
- 10.3 .- Trend analysis

Objectives:

This lesson begins the study of time series from a classical perspective, through the analysis of its components. The approach taken in this lesson must allow the students to achieve the following learning objectives:

- To describe the components of a time series.
- To identify the type of model of a time series.
- To obtain the trend by moving average methods and adjustment.

Additional Material:

BERENSON, M.L., et al. (2010): Basic Business Statistics. Concepts and applications. Pearson International. [Chapter 16]

PÉREZ, R.; CASO, C.; RÍO, M.J. and LÓPEZ, A.J. (2011): *Introducción a la Estadística Económica*. [online]. Chapter 11.

Lesson 11. Time series: seasonal variations and forecasting

Contents:

11.1 .- Analysis of seasonal variations

11.2 .- Seasonal adjustment

11.3 .- Forecasting

Objectives:

This lesson continues the study of time series from a classical perspective, analyzing the seasonal component. The learning objectives to be achieved are:

- Application of the appropriate procedure to identify the seasonal component.
- Interpreting the seasonal component.
- Adjusting seasonally a time series.
- Obtaining forecasting of time series and analyze its reliability.

Additional Material:

BERENSON, M.L., et al. (2010): Basic Business Statistics. Concepts and applications. Pearson International. [Chapter 16]

PÉREZ, R.; CASO, C.; RÍO, M.J. and LÓPEZ, A.J. (2011): *Introducción a la Estadística Económica*. [online]. Chapter 12.

6. Methodology and working plan

The program is divided into lessons that correspond to weekly teaching units. The face-to-face teaching is based on two types of activities: lectures and classroom practices, with weekly sessions of an hour and a half each. These activities are complemented by practical sessions in the computer lab.

In this context, the work plan for the activities will be:

- Lectures: These classes will consider the overall motivation of the course. They are based on real situations in the economic field and will give an overview of the theoretical part of each lesson, with particular attention to the key concepts and the most important developments.
- Classroom practices: These sessions will solve theoretical and practical issues and statistical assumptions related to economics and business with the support of the tools introduced in the lectures.
- Lab Sessions: The students will have in these sessions the opportunity to study theoretical problems as well as to solve practical problems in smaller sub-groups, will facilitate tracking of their activities by the professor. Working with the worksheet will be one of the main tools in these sessions.

The teaching methodology and work plan is based on the Virtual Campus www.campusvirtual.uniovi.es in two ways:

- As the reference site to look up and download educational resources, since students have access to all the materials necessary for the monitoring of the course beforehand: lectures presentations, instructions and data bases for practice sessions, a collection of suggested exercises for autonomous work and solved problems in every part of the program.
- As an area of active participation for the student in the process of learning: self-assessment tests, discussion forums, on-line tutorials, etc.

The materials in the Virtual Campus are supplemented by references to handbooks of economic statistics, available for consulting and loaning from the Library of Legal and Social Sciences <http://buo.uniovi.es/>, and relevant web references with statistical resources.

The following table summarizes the schedule for each type of activity of the course. Besides the classroom activities described above, an additional 60% is also included corresponding to the total workload of activities that do not require attendance. They are distributed among the study of the topics of the course and proposed tasks and evaluable activities.

<i>Lessons</i>	<i>Total Hours</i>	WORK REQUIRING ATTENDANCE				WORK NOT REQUIRING ATTENDANCE		
		<i>Lectures</i>	<i>Practical classes</i>	<i>Computer Classroom Practices</i>	<i>Evaluations Sessions</i>	<i>Total</i>	<i>Individual Work</i>	<i>Total</i>
1	6.5	2	1.5			3.5	3	3
2	11.25	3	2	0.75		5.75	5.5	5.5
3	10.25	2.5	1.5	0.75		4.75	5.5	5.5
4	11.75	3	2	0.75		5.75	6	6
5	12.25	3	2	0.75		5.75	6.5	6.5
6	13	3	2.5	1		6.5	6.5	6.5
7	11.75	2.75	2	1		5.75	6	6
8	14	3	3	1		7	7	7

9	8.25	1.75	1.5			3.25	5	5
10	9.5	2	1.5			3.5	6	6
11	9.5	2	1.5			3.5	6	6
Final exam	32				5	5	27	27
Total Hours	150	28	21	6	60		90	90
(%)		18.67%	14.00%	4%	3.33%	40%	60%	60%

The second semester of the 2016-2017 academic year is divided into 14 weeks. Below is an indicative timetable, common to all groups of the subject. Therefore, it may vary slightly depending on the specific weekly schedule of each group.

Week	Work requiring attendance	Work not requiring attendance
1	Introduction to the course Lesson 1.- Organization and presentation of data. Statistical sources	Study of lesson 1 Look up statistical databases at the INE website
2	Lesson 2.- Measures of central tendency and partition values	Study of lesson 2
3	Lesson 2.- Measures of central tendency	Study of lesson 2 and 3

	and partition values Lesson 3.- Measures of dispersion	
4	Lesson 4: Measures of inequality and poverty	Study of lesson 4
5	Lesson 4: Measures of inequality and poverty Lesson 5: Measures of correlation and association	Study of lesson 4
6	Lesson 5: Measures of correlation and association	Study of lesson 5
7	Lesson 6.- Simple Regression	Study of lesson 6
8	Lesson 7.- Index numbers: rates and properties	Study of lesson 7
9	Lesson 8: Index numbers: standard formulas, change and contributions	Study of lesson 8
10	Lesson 8: Index numbers: standard formulas, change and contributions Lesson 9: The Consumer Price Index (CPI) and its applications	Study of lesson 8 Look up the CPI data in the website of the INE
11	Lesson 9: The Consumer Price Index	Study of lesson 9

	(CPI) and its applications	
12	Lesson 10.- Time series: general approach and trend analysis	Study of lesson 10
13	Lesson 11: Time series: seasonal variations and forecasting	Study of lesson 11
14	Lesson 11: Time series: seasonal variations and forecasting	Study of lesson 11 Preparation of the final exam

7. Evaluation of the student's learning results

The evaluation of the course is based on two elements:

1. Continuous assessment, which will value the effort and work developed by the student throughout the course by means of different types of individual activities.
2. Final exam, which will assess the knowledge acquired by the student as well as his/her capabilities to apply the statistical tools when analyzing and solving problems in the field of economics and business.

Grading system

The final grade will be calculated in all examination periods as follows:

- If the grade in the final exam is 3 out of 10 or higher, the final grade will be calculated as a weighted mean of the grades in the final exam

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(60%) and the continuous assessment (40%).

- If the grade in the final exam is lower than 3, then the final grade will be the score in the exam.

Continuous assessment activities will be carried out during the semester in order to allow students to show their progress towards the learning outcomes. Therefore, continuous assessment cannot be repeated and the grade will be kept for all examination periods.

Differentiated Assessment

For students in the differentiated assessment system, the same grading system will be applied, with continuous assessment activities replaced by theoretical and practical questions about the different contents of the program.

8. Resources, bibliography and complementary documentation

The main teaching resources of the subject will be available on the Virtual Campus www.campusvirtual.uniovi.es (presentations, case studies, documents, etc).

The basic bibliography is a freely downloadable online book (in Spanish) and a textbook (in English). These references, as well as other study material for the course, are the following:

Basic Bibliography

BERENSON, M.L., LEVINE, D.M. and T.C. KREHBIEL (2010): *Basic Business Statistics. Concepts and applications*. Pearson International.

PÉREZ, R.; CASO, C.; RÍO, M.J. and LÓPEZ, A.J. (2011): *Introducción a la Estadística Económica*. [in Spanish] < freely downloadable at <http://goo.gl/Tkn8q> >..

Further reading

CASAS, J.M. y J. SANTOS (2002): *Introducción a la Estadística para Economía* (2ª ed.). Ed. Centro de Estudios Ramón Areces.

MARTÍN, F.J. (2004): *Introducción a la Estadística Económica y Empresarial* (teoría y práctica) (3ªed.). Ed. Thomson-Paraninfo.

MARTÍN-GUZMÁN, P.; TOLEDO, I.; LÓPEZ, F.J. y N. BELLIDO (2006): *Manual de Estadística Descriptiva*. Ed. Civitas.

MONTERO, J.M^a. (2000): *Estadística para Relaciones Laborales*. Ed. AC.

MOORE, D. (1996): *Statistics: Concepts and Controversies* (4^a ed.). Ed. W.H. Freeman and Company.

MURES, M^aJ. (2003): *Problemas de Estadística Descriptiva aplicada a las Ciencias Sociales*. Ed. Prentice Hall.

PÉREZ, R.; LÓPEZ, A.J.; RÍO, M.J.; MUÑOZ, N.; CASO, C.; ALVARGONZÁLEZ, M. y J.B. GARCÍA (1997): *Análisis de datos económicos I. Métodos descriptivos*. Ed. Pirámide.

URIEL, E. y M. MUÑIZ (1993): *Estadística Económica y Empresarial. Teoría y Ejercicios*. Ed. AC.

Worksheet references

ARNALDOS, F.; DÍAZ, M.T.; FAURA, U.; MOLERA, L.; PARRA, I. (2003): *Estadística Descriptiva para Economía y Administración de Empresas*. Editorial AC.

GLYN, D. and P. BRANKO (2010): *Business Statistics using Excel*. Ed. Oxford.

Websites

Institution	Web
National Statistics Institute (INE)	http://www.ine.es
Statistical Office of the European Union (EUROSTAT)	http://ec.europa.eu/eurostat
Sociedad Asturiana de Estudios Económicos e Industriales (SADEI)	http://www.sadei.es

Bank of Spain

<http://www.bde.es>

Software

The sessions in the computer lab will be with freeware, mainly with Calc worksheet of LibreOffice, which is available at <http://www.libreoffice.org/>.



Subject Guide

1. Information about the subject

SUBJECT	Introduction to Accounting	CODE	GRLYRH01-1-007
EDUCATIONAL OFFER	Bachelor's Degree in Labour Relations and Human Resources	CENTER	Facultad de Economía y Empresa
TYPE	Core	N° TOTAL CREDITS	6.0
PERIOD	Second Semester	LANGUAGE	English Spanish
COORDINATORS/ES		EMAIL	
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GARAY GONZALEZ JOSE ANTONIO		jagaray@uniovi.es	
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2. Context

BACHELOR'S DEGREE IN MANAGEMENT AND BUSINESS ADMINISTRATION

According to the Bachelor's Degree in Management and Business Administration study plan, *Introduction to Accounting* is classified into the module of Accounting and deals with the subject of Financial Accounting. As students have no previous exposure to accounting and financial statements, the course will equip them with basic skills and knowledge of the key concepts of accounting that will be very useful not only in subsequent accounting related courses, but also in order to earn their Bachelor's Degree and succeed in the professional environment for which they are training.

The course is concerned with Financial Accounting which provides information designed to satisfy the needs of users outside the reporting company, enabling students to understand the accounting principles and procedures underlying a company's financial statements. This involves preparing and interpreting business accounting information as well as becoming familiar with the Spanish Generally Accepted Accounting Principles (GAAP).

All in all, it is an introductory course which combines theoretical and practical aspects, where students will:

- Learn the key concepts of accounting.
- Understand the need for generally accepted accounting principles.
- Receive a firm grounding in the accounting principles and procedures underlying the company's financial statements that will prepare them to carry out the bookkeeping process and transaction analysis.
- Develop skills to complete the accounting cycle.
- Be equipped with the knowledge necessary to prepare and present financial statements.

BACHELOR'S DEGREE IN ACCOUNTING AND FINANCE

According to the Bachelor's Degree in Accounting and Finance study plan, *Introduction to Accounting* is classified into the module of Accounting and deals with the subject of Financial Accounting. As students have no previous exposure to accounting and financial statements,

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the course will equip them with basic skills and knowledge of the key concepts of accounting that will be very useful not only in subsequent accounting related courses, but also in order to earn their Bachelor's Degree and succeed in the professional environment for which they are training.

The course is concerned with Financial Accounting which provides information designed to satisfy the needs of users outside the reporting company, enabling students to understand the accounting principles and procedures underlying a company's financial statements. This involves preparing and interpreting business accounting information as well as becoming familiar with the Spanish Generally Accepted Accounting Principles (GAAP), thus allowing students to understand how the accounting system provides reliable and relevant information required both by company managers and external users in order to make informed business decisions.

All in all, it is an introductory course which combines theoretical and practical aspects, where students will:

- Learn the key concepts of accounting.
- Understand the need for generally accepted accounting principles.
- Receive a firm grounding in the accounting principles and procedures underlying the company's financial statements that will prepare them to carry out the bookkeeping process and transaction analysis.
- Develop skills to complete the accounting cycle.
- Be equipped with the knowledge necessary to prepare and present financial statements.

Obviously, it is essential that students gain a sound grounding in accounting basics, as *Introduction to Accounting* will lay the foundations on which students specializing in Accounting and Finance must build in subsequent courses with a view to successfully completing their degree.

BACHELOR'S DEGREE IN ECONOMICS

According to the Bachelor's Degree in Economics study plan, *Introduction to Accounting* is classified into the module of Business Organization and deals with the subject of Accounting.

The course is concerned with Financial Accounting which provides information designed to satisfy the needs of users outside the reporting company, enabling students to understand the accounting principles and procedures underlying a company's financial statements. This

involves preparing and interpreting business accounting information as well as becoming familiar with the Spanish Generally Accepted Accounting Principles (GAAP). As students have no previous exposure to accounting and financial statements, the course will equip them with basic skills and knowledge of the key concepts of accounting that will be very useful not only in subsequent accounting related courses, but also in order to earn their Bachelor's Degree and succeed in the professional environment for which they are training.

All in all, it is an introductory course which combines theoretical and practical aspects, where students will:

- Learn the key concepts of accounting.
- Understand the need for generally accepted accounting principles.
- Receive a firm grounding in the accounting principles and procedures underlying the company's financial statements that will prepare them to carry out the bookkeeping process and transaction analysis.
- Develop skills to complete the accounting cycle.
- Be equipped with the knowledge necessary to prepare and present financial statements.

BACHELOR'S DEGREE IN LABOUR RELATIONS AND HUMAN RESOURCES

According to the Bachelor's Degree in Labour Relations and Human Resources study plan, *Introduction to Accounting* is classified into the topic of Work Organization and Human Resource Management.

As students have no previous exposure to accounting and financial statements, the course will equip them with basic skills and knowledge of the key concepts of accounting that will be very useful not only in subsequent accounting related courses, but also in order to earn their Bachelor's Degree and succeed in the professional environment for which they are training.

The course is concerned with Financial Accounting which provides information designed to satisfy the needs of users outside the reporting company, enabling students to understand the accounting principles and procedures underlying a company's financial statements. This involves preparing and interpreting business accounting information as well as becoming familiar with the Spanish Generally Accepted Accounting Principles (GAAP).

All in all, it is an introductory course which combines theoretical and practical aspects, where students will:

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- Learn the key concepts of accounting.
- Understand the need for generally accepted accounting principles.
- Receive a firm grounding in the accounting principles and procedures underlying the company's financial statements that will prepare them to carry out the bookkeeping process and transaction analysis.
- Develop skills to complete the accounting cycle.
- Be equipped with the knowledge necessary to prepare and present financial statements.

3. Requirements

The course requires no previous knowledge.

4. Competencies and learning results

BACHELOR'S DEGREE IN MANAGEMENT AND BUSINESS ADMINISTRATION

The general competencies which students will develop by taking *Introduction to Accounting* include:

- Capability for analysis and synthesis.
- Learning capability.
- Capability for fluent oral and written communication in mother tongue.
- Knowledge and understanding of other languages, mainly English.
- Skill at searching for and analyzing information in the working environment.
- Capability for using ICT tools.
- Capability for working independently.
- Capability for teamwork.
- Capability for working in an international context.
- Critical and self-critical capability.
- Decision-making capability.
- Capability for putting knowledge into practice.
- Creativity for finding new ideas and solutions.
- Organization and planning capability.
- Adaptability.

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- Concern for quality and good work.
- Values and ethics.
- Integration of democratic values and of the culture of peace in the working environment.
- Integration of the principles of equal treatment and opportunities for men and women in the working environment.
- Integration of the principles of equal opportunities and universal access for the disabled in the working environment.

Students will also develop the following specific competencies on the course:

- Apply and interpret national and international accounting regulations.
- Draw up and analyze internal and external accounting information for management control and decision-making.
- Transmit information, ideas, problems and solutions in the area of business management to a specialist or non-specialist audience.
- Issue advisory reports on specific company and market situations.

As far as learning outcomes are concerned, the knowledge and skills that students will possess upon successful completion of the course will enable them to:

- Understand the accounting principles and procedures underlying the company's financial statements at a basic level and apply them in the bookkeeping process and transaction analysis.
- Complete the accounting cycle, determining accounting profit and producing the annual financial statements.
- Promote ethical behavior in accounting and ensure standards of professional conduct.
- Interpret company annual accounts.
- Interpret business financial statements to evaluate the financial position of real companies, the success of their operations, and gain an insight into their future performance.
- Identify, record and report relevant economic and financial data to allow informed business decision making.

BACHELOR'S DEGREE IN ACCOUNTING AND FINANCE

The general competencies which students will develop by taking *Introduction to Accounting* include:

- Capability for analysis and synthesis.

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- Organization and planning capability.
- Capability for oral and written communication in the mother tongue.
- Capability for oral and written communication in a foreign language.
- Capability for using IT tools relating to the area of study.
- Skill for finding, analyzing and interpreting information from different sources.
- Problem-solving capability.
- Decision-making capability.
- Capability for teamwork.
- Capability for working in an international context.
- Capability for working in diverse and multi-cultural environments.
- Critical and self-critical capability.
- Ethical commitment at work and motivation to achieve quality.
- Capability for independent learning.
- Adaptability.
- Leadership capability.
- Initiative and enterprise.
- Concern for environmental and social aspects, equal treatment and respect for democratic values.
- Capability for putting knowledge into practice.

Students will also develop the following specific competencies on the course:

- Understand the mechanisms involved in the processing of business information.
- Apply and interpret accounting regulations.
- Provide advisory services on accounts and taxation.
- Analyse and interpret the company's financial statements.
- Draw up accounting information for decision-making.
- Apply mercantile regulations in the drafting of accounts.
- Know the economic environment of the business activity.

As far as learning outcomes are concerned, the knowledge and skills that students will possess upon successful completion of the course will enable them to:

- Understand the accounting principles and procedures underlying the company's financial statements at a basic level and apply them in the bookkeeping process and

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transaction analysis.

- Complete the accounting cycle, determining accounting profit and producing the annual financial statements.
- Promote ethical behavior in accounting and ensure standards of professional conduct.
- Interpret company annual accounts.
- Interpret business financial statements to evaluate the financial position of real companies, the success of their operations, and gain an insight into their future performance.

BACHELOR'S DEGREE IN ECONOMICS

The general competencies which students will develop by taking *Introduction to Accounting* include:

- Capability for analysis and synthesis.
- Learning capability.
- Capability for fluent oral and written communication in mother tongue.
- Knowledge and understanding of other languages, mainly English.
- Skill at searching for and analyzing information in the working environment.
- Capability for using ICT tools.
- Capability for working independently.
- Capability for teamwork.
- Capability for working in an international context.
- Critical and self-critical capability.
- Decision-making capability.
- Capability for putting knowledge into practice.
- Creativity for finding new ideas and solutions.
- Organization and planning capability.
- Adaptability.
- Concern for quality and good work.
- Values and ethics.
- Integration of democratic values and of the culture of peace in the working environment.
- Integration of the principles of equal treatment and opportunities for men and women in the working environment.
- Integration of the principles of equal opportunities and universal access for the disabled in the working environment.

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Students will also develop the following specific competencies on the course:

- Analyze and interpret accounting information for decision-making.

As far as learning outcomes are concerned, the knowledge and skills that students will possess upon successful completion of the course will enable them to:

- Understand the accounting principles and procedures underlying the company's financial statements at a basic level and apply them in the bookkeeping process and transaction analysis.
- Complete the accounting cycle, determining accounting profit and producing the annual financial statements.
- Promote ethical behavior in accounting and ensure standards of professional conduct.
- Interpret company annual accounts.
- Interpret business financial statements to evaluate the financial position of real companies, the success of their operations, and gain an insight into their future performance.
- Identify, record and report relevant economic and financial data to allow informed business decision making.

BACHELOR'S DEGREE IN LABOUR RELATIONS AND HUMAN RESOURCES

The general competencies which students will develop by taking *Introduction to Accounting* include:

- Oral and written communication in the mother tongue.
- Independent learning.

Students will also develop the following specific competencies on the course:

- Apply knowledge on business organization and management.
- Apply knowledge of social and labour auditing.
- Capability for communicating in writing and orally using the appropriate terminology of labour relations and human resources.
- Capability for applying ICTs in different areas of labour relations and human resources.
- Capability for applying different techniques for socio-labour evaluation and audits.

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- Put knowledge on labour relations and human resources into practice.

As far as learning outcomes are concerned, the knowledge and skills that students will possess upon successful completion of the course will enable them to:

- Understand the accounting principles and procedures underlying the company's financial statements at a basic level and apply them in the bookkeeping process and transaction analysis.
- Complete the accounting cycle, determining accounting profit and producing the annual financial statements.
- Promote ethical behavior in accounting and ensure standards of professional conduct.
- Interpret company annual accounts.

5. Contents

Following is the abbreviated programme of the course *Introduction to Accounting*:

Abbveiated programme

Lesson 1.- Definition and branches of Accounting

Lesson 2.- Corporate net worth

Lesson 3.- The bookkeeping process

Lesson 4.- Generally Accepted Accounting Principles (GAAP)

Lesson 5.- The accounting cycle

Lesson 6.- Assets

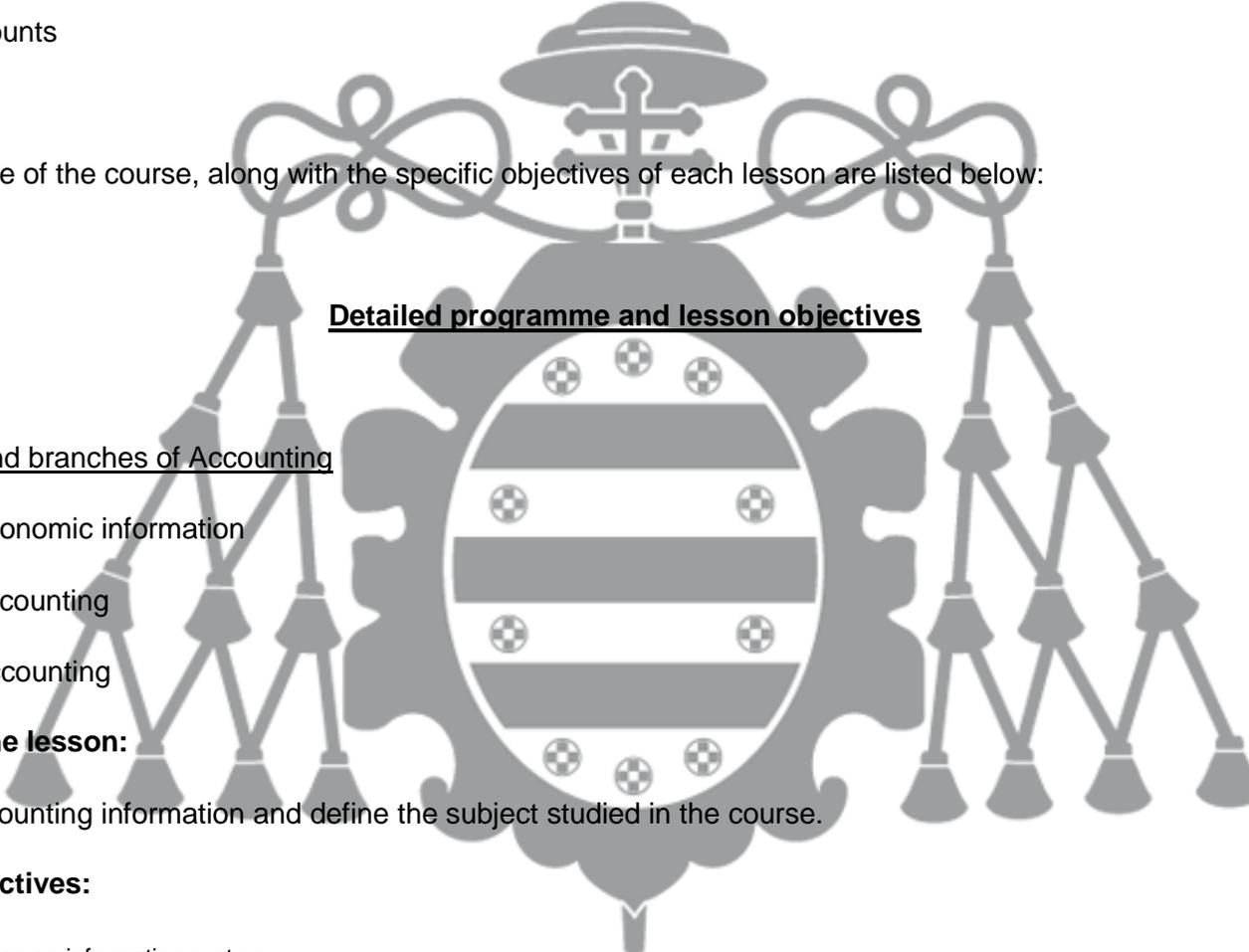
Lesson 7.- Shareholders' equity and liabilities

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Lesson 8.- The determination of accounting profit

Lesson 9.- Annual accounts

The detailed programme of the course, along with the specific objectives of each lesson are listed below:



Detailed programme and lesson objectives

Lesson 1.- Definition and branches of Accounting

- 1.1. The need for economic information
- 1.2. Definition of Accounting
- 1.3. Branches of Accounting

Overall objective of the lesson:

Justify the need for accounting information and define the subject studied in the course.

Specific learning objectives:

- Identify Accounting as an information system.
- Emphasize the importance of Accounting in making informed business decisions.

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- Distinguish the different branches of Accounting and understand the objectives and functions of Financial Accounting.

Lesson 2.- Corporate net worth

- 2.1. Business activities
- 2.2. Corporate assets and corporate sources of financing
- 2.3. Categories of assets, liabilities and shareholders' equity
- 2.4. Order of presentation in the financial statements

Overall objective of the lesson:

Study corporate net worth and its major components.

Specific learning objectives:

- Provide an overview of business activities.
- Identify corporate assets and corporate sources of financing.
- Enumerate the elements which make up corporate assets and corporate sources of financing.
- Clearly distinguish the different classes or categories of assets, liabilities and shareholders' equity and learn to organize and classify elements into them.
- Understand the accounting equation and analyze how business transactions will affect the accounting equation.

Lesson 3.- The bookkeeping process

- 3.1. The accounting method
- 3.2. Accounts as an instrument of representation and measurement
- 3.3. Classifications of accounts

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3.4. Recording of business transactions

Overall objective of the lesson:

Study both the tools and techniques used in Accounting in order to represent economic reality and its regulatory framework.

Specific learning objectives:

- Explain the accounting method.
- Define accounts and distinguish asset, liability and shareholders' equity accounts, knowing the debit and credit rules which apply to each type of account.
- Distinguish between balance sheet accounts and income statement accounts.
- Identify the major books of account and their functions, particularly the General Journal and the General Ledger.
- Apply double-entry accounting, analyzing, journalizing and posting business transactions.

Lesson 4.- Generally Accepted Accounting Principles (GAAP)

4.1. Harmonization of international accounting standards

4.2. Structure of the Spanish General Accounting Plan

4.3. Accounting principles

Overall objective of the lesson:

Introduce the basic Spanish accounting standards: the General Accounting Plan.

Specific learning objectives:

- Justify the need for accounting standards.
- Distinguish the various parts of the Spanish General Accounting Plan and their content.
- Identify and apply the accounting principles established by the General Accounting Plan to specific business transactions.

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Lesson 5.- The accounting cycle

- 5.1. The opening phase
- 5.2. The recording phase
- 5.3. The closing and summarizing phase

Overall objective of the lesson:

Analyze the various phases which make up the accounting cycle.

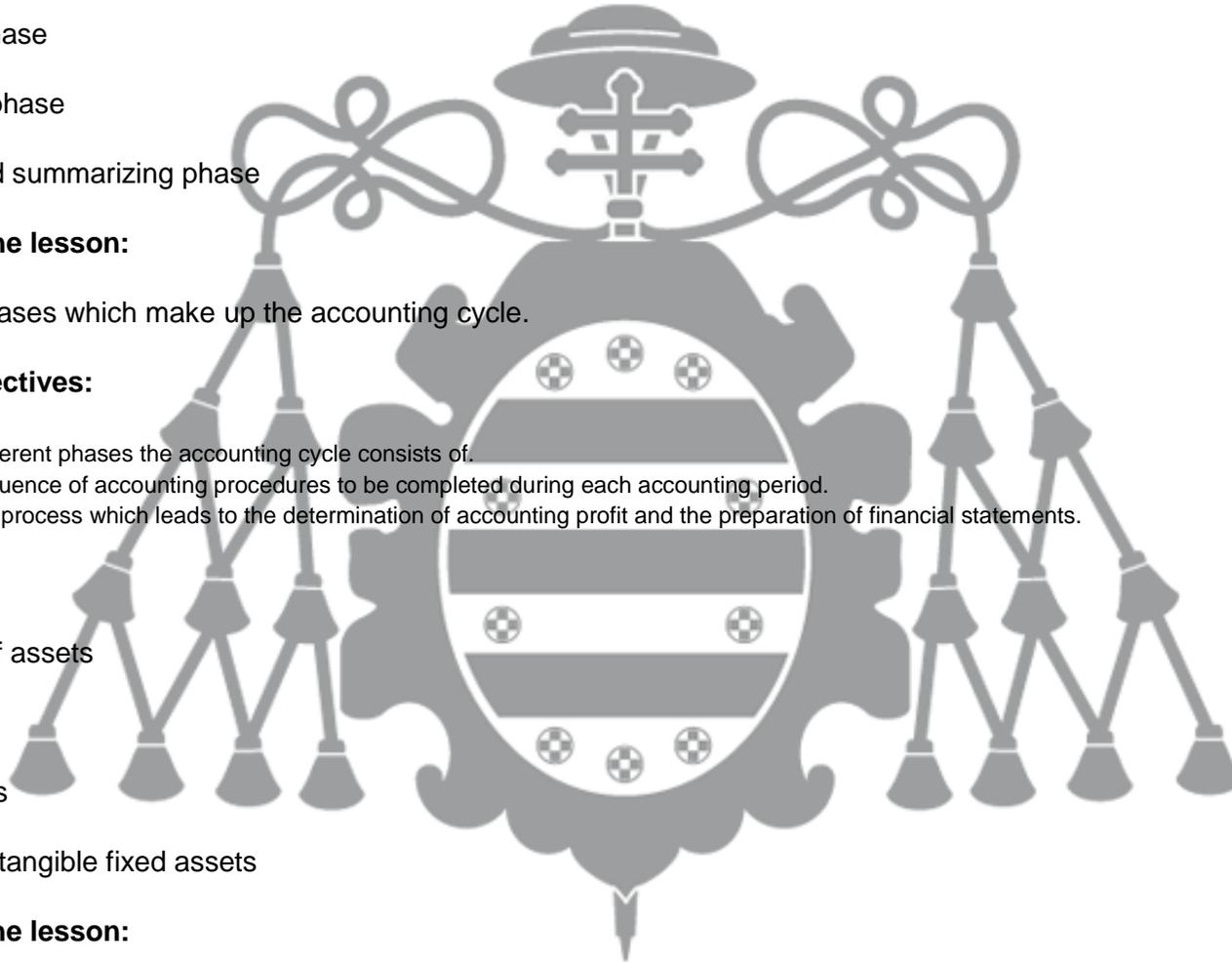
Specific learning objectives:

- Understand the different phases the accounting cycle consists of.
- Enumerate the sequence of accounting procedures to be completed during each accounting period.
- Identify the closing process which leads to the determination of accounting profit and the preparation of financial statements.

Lesson 6.- Assets

- 6.1. Classification of assets
- 6.2. Inventories
- 6.3. Financial assets
- 6.4. Tangible and intangible fixed assets

Overall objective of the lesson:



Provide an overview of the major categories of assets.

Specific learning objectives:

- Classify assets into major categories.
- Identify the items which comprise inventories and introduce the accounting treatment for inventories.
- Identify the items financial assets encompass and introduce the accounting treatment for financial assets.
- Identify the various items of tangible and intangible fixed assets and introduce the accounting treatment for such investments.

Lesson 7.- Shareholders' equity and liabilities

7.1. Shareholders' equity

7.2. Liabilities

Overall objective of the lesson:

Provide an overview of the primary sources of corporate funding, distinguishing between financing obtained from creditors and owners of the company.

Specific learning objectives:

- Classify the sources of corporate financing into major categories.
- Identify the key components of shareholders' equity and introduce the accounting treatment for equity.
- Identify the sources of financing classified as liabilities and introduce the accounting treatment for liabilities.

Lesson 8.- The determination of accounting profit

8.1. Income and expenses

8.2. The end-of-period adjusting process

Overall objective of the lesson:

Analyze the process of calculating accounting profit.

Specific learning objectives:

- Identify business income and expenses.
- Analyze the end-of-period adjusting process.
- Determine accounting earnings.

Lesson 9.- Annual accounts

9.1. Preparation of annual accounts

9.2. Interpreting annual accounts

Overall objective of the lesson:

Study the preparation of annual accounts and introduce the interpretation of the information contained in financial statements.

Specific learning objectives:

- Outline the financial reporting process which involves preparing, auditing, approving, filing and publishing annual financial statements.
- Identify the annual accounts and describe the documents which make up a set of accounts.
- Analyze the content of the annual accounts as a basis for making informed business decisions.

6. Methodology and working plan

The teaching-learning methodology used in the course *Introduction to Accounting* is based on a combination of face-to-face and non-contact activities, in both cases encouraging active student participation by means of the introduction of elements of dialogue and argument during the classes, with a view to assessing their understanding and monitoring on the topics explained.

In this discipline theory and practice are perfectly integrated, so any teaching method for accounting must necessarily have a strong practical orientation on a sound theoretical basis, where the student tries to face and confront economic reality by applying theoretical knowledge. Accordingly, in-class practical activities are set up which involve the participative discussion and resolution of exercises wherein students take an active role, consolidating previously acquired knowledge and identifying gaps and doubts that may arise upon its implementation.

The basic material used in the development of this course includes the relevant laws and regulations, a course theory manual and the practice exercises booklet prepared by the faculty members teaching the course, supplemented with other material prepared by teachers. In order to support teaching, students are provided with other resources which complement both the theoretical and practical aspects of the subject and include references to useful books as well as national and international websites from which they may obtain relevant and updated information. In addition to the material listed above, teachers will make other useful study material available to students through the Virtual Campus.

As described below, the proposed methodology of the course is constituted by the following activities:

- **Work requiring attendance: 60 hours**

- *Lectures.* Lectures are delivered to the whole class at the same time and seek to present the key concepts and theoretical aspects of the subject, which are illustrated with numerous examples. The course will foster active participation and student engagement as an enhancement of lectures. The development of lectures is based on the course material which will be available to students in advance of lectures, so that they can prepare lessons before they are delivered in class.

- *In-class practical sessions.* Each class group is divided into two subgroups for the purpose of conducting in-practical sessions. In-class practical activities involve discussing and solving practice exercises which will help students consolidate their understanding of the subject and develop their capability for analysis by applying previously acquired theoretical knowledge. Active-learning techniques will be used aimed at encouraging student participation and interpersonal interaction among students as well as between the teacher and students.

- *Evaluation session.* Written exam consisting of theoretical questions and practice exercises to assess student progress.

- **Work not requiring attendance: 90 hours**

- *Individual work.* It consists of the following activities: reading the lecture notes in advance of class and the subsequent study of these once they have been dealt with in the lectures; doing the practice exercises at home before in-class practical sessions and the subsequent study of

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these once solutions have been given and discussed in class; completing homework assignments and carrying out, where appropriate, any other out-of-class activities; and preparing for the final exam.

The following is a summary of hours for each activity:

INTRODUCTION TO ACCOUNTING	Activity	Hours	Hours (%)
Work requiring attendance	Lectures	28	60 (40%)
	In-class practical sessions	28	
	Evaluation	4	
Work not requiring attendance	Individual work	90	90 (60%)
TOTAL		150	150 (100%)

Only for illustrative purposes a summary table of the hours of the various activities allocated by lessons is presented below:

Lessons	Total hours	Lectures	In-class Practical Sessions	Evaluation	Total work requiring attendance	Individual Work	Total work not requiring attendance
Lesson 1	3	1	-		1	2	2

Lesson 2	11	3	2		5	6	6
Lesson 3	23	4	5		9	14	14
Lesson 4	11	3	2		5	6	6
Lesson 5	13	2	4		6	7	7
Lesson 6	30	6	6		12	18	18
Lesson 7	16	3	4		7	9	9
Lesson 8	18	4	4		8	10	10
Lesson 9	13	2	1		3	10	10
All the lessons	8					8	8
Evaluation	4			4	4		
Total hours	150	28	28	4	60	90	90
(%)	100	18.67	18.67	2.66	40	60	60

7. Evaluation of the student's learning results

The following methods will be used to assess student performance:

1.- Continuous assessment. It involves analyzing the various stages the student will pass through during the learning process so as to assess student progress throughout the course and then produce a final evaluation result from these periodic assessments. This method of assessment is based on active engagement of students in in-class activities, objective follow-up tests and theoretical and practical quizzes, solving cases, exercises and practical activities, writing reviews about readings and other material, as well as individual and group presentations. The purpose of continuous assessment is to assess the level of knowledge and learning outcomes achieved by students at each point in time. Since the content of this course is cumulative, students must demonstrate during the course that they understand and assimilate the subject by accomplishing certain goals and learning outcomes when these are required and due. Therefore, continuous assessment tests and activities shall not be repeatable nor reassessable, that is to say, continuous assessment does not allow for evaluation after the course due dates have passed.

2.- Final exam. It is the overall assessment made at the end of the learning process, which quantifies and evaluates student performance through a grade. Its primary purpose will be to measure the level of student achievement at the end of the course. **Since students must necessarily demonstrate understanding of basic accounting concepts, the final exam will specifically contain some basic questions regarding the fundamentals of the subject, which need to be satisfactorily answered in order to be fit to pass the course.**

Grading system

*The final grade in the May and June 2020 examination sittings will be a weighted average of scores from the continuous assessment and the final exam with a weighting of 40% for the continuous assessment and 60% for the final exam. **Continuous assessment tests and activities shall not be repeated nor reassessed**, and the results of the continuous assessment carried out during the course will not be modified, and will be taken into account to determine the final grade for each one of the above mentioned examinations.*

Nonetheless, the continuous assessment mark expires at the end of each academic year. Therefore, the final exam scheduled for January 2020 will be worth 10 points and account for 100% of the final grade.

Summary Table 1

Examination sittings	Grading system	Weight in final grade (%)
May 2020 end-of-course examination & June 2020 resit	Continuous assessment + Final exam	Continuous assessment: 40% Final exam: 60%
January 2020 resit	Final exam	Final exam: 100%

Continuous assessment tests and activities will be carried out during lectures and in-class practical sessions, and students must attend classes in the group to which they have officially been assigned.

The top score on the continuous assessment (4 points out of 10) can be earned as follows:

- During lectures, throughout the semester in which the course is taught, students will take one or more objective tests accounting for a maximum of 2 points. The purpose of these tests is for the student to demonstrate the skills acquired at specific points in time during the course; therefore, these tests are **not repeatable nor reassessable**. Should tests be made up of multiple-choice and true/false questions, scoring rules will penalize wrong answers.
- During in-class practical sessions, throughout the semester in which the course is taught, one or more objective tests will be held which are worth a maximum of 2 points. The purpose of these tests is for the student to demonstrate the skills acquired at specific points in time during the course; therefore, these tests are **not repeatable nor reassessable**. Should tests be made up of multiple-choice and true/false questions, scoring rules will penalize wrong answers.

Summary Table 2

Assessment	Activities and evaluation	Maximum grade (out of 10)
Continuous assessment	During lectures	2
	During in-class practical sessions	2

Final exam	Written test consisting of both theoretical questions and practice exercises (with some basic questions regarding the fundamentals of the subject which must be satisfactorily answered in order to be fit to pass the course)	6

Successful completion of the course is achieved when the student satisfactorily answers the basic questions contained in the final exam regarding the fundamentals of the subject and attains a final passing grade of 5 points or above (out of 10).

Part-time students assessment

Nevertheless, pursuant to article 7 of the regulations governing the assessment of learning outcomes and competencies acquired by students, those part-time students who have successfully proven their eligibility, may undergo one test only which will be scheduled on the same date as the final exam above referred for the rest of students. The top score on this test, the only one that part-time students have to take, is 10 points and successful completion of the course is achieved when the student attains a final passing grade of 5 points or above.

8. Resources, bibliography and complementary documentation

Laws and regulations

Real Decreto 1514/2007, de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad (BOE de 20 de noviembre).

Real Decreto 1515/2007, de 16 de noviembre, por el que se aprueba el Plan General de Contabilidad de Pequeñas y Medianas Empresas y los criterios contables específicos para microempresas (BOE de 21 de noviembre).

Real Decreto 602/2016, de 2 de diciembre, por el que se modifican el Plan General de Contabilidad aprobado por el Real Decreto 1514/2007, de 16 de noviembre; el Plan General de Contabilidad de Pequeñas y Medianas Empresas aprobado por el Real Decreto 1515/2007, de 16 de

noviembre; las Normas para la Formulación de Cuentas Anuales Consolidadas aprobadas por el Real Decreto 1159/2010, de 17 de septiembre; y las Normas de Adaptación del Plan General de Contabilidad a las entidades sin fines lucrativos aprobadas por el Real Decreto 1491/2011, de 24 de octubre (BOE de 17 de diciembre).

Basic bibliography in Spanish

Varios Autores (2017): "Manual de Introducción a la Contabilidad", 3ª EDICIÓN, Ediuno Servicio de Publicaciones de la Universidad de Oviedo, Oviedo.

Varios Autores (2013): "Supuestos Prácticos de Introducción a la Contabilidad", Ediuno, Servicio de Publicaciones de la Universidad de Oviedo, Oviedo.

Supplementary bibliography in Spanish

Arquero Montano, J. L.; Jiménez Cardoso, S. M. y Ruiz Albert, I. (2011): "Introducción a la Contabilidad", Pirámide, Madrid.

Dieguez Soto, J. (2015): "Contabilidad Financiera. El Plan General de Contabilidad", Pirámide, Madrid.

García Benau, M. A. (2011): "Introducción a la Contabilidad", Centro de Estudios Financieros, Madrid.

Larrán Jorge, M. (Coord.) (2009): "Fundamentos de Contabilidad Financiera. Teoría y Práctica", Pirámide, Madrid.

López Díaz, A. (Dir.) (2008): "Manual de Contabilidad Financiera", Universitas, Madrid.

Montesinos Julve, V. (2010): "Fundamentos de Contabilidad Financiera", Pirámide, Madrid.

Rodríguez Ariza, L. y López Pérez, M.V. (2015): "Contabilidad General. Teoría y Práctica", Pirámide, Madrid.

Socias Salvá, a. y otros Autores (2016): "Contabilidad Financiera. El Plan General de Contabilidad", 3ª ed, 1ª reimpr, Pirámide, Madrid.

Socias Salvá, a. y otros Autores (2011): "Contabilidad Financiera. El Plan General de Contabilidad. Supuestos", Pirámide, Madrid.

Varios Autores (2009a): "Manual de Contabilidad Financiera y Analítica I", Servicio de Publicaciones de la Universidad de Oviedo, Oviedo.

Varios Autores (2009b): "Manual de Contabilidad Financiera y Analítica II", Servicio de Publicaciones de la Universidad de Oviedo, Oviedo.

Wanden-Berghe, J.L. y Fernández Daza, E. (2012): "Introducción a la Contabilidad", Pirámide, Madrid.

Bibliography in English

Albrecht, W.S., Stice, E.K. and Stice, J.D. (2011): "Financial Accounting Concepts", 11th Edition, South-Western, Mason, USA.

Alexander, D. and Nobes, C. (2010): "Financial Accounting: An International Introduction", 4th Edition, Prentice Hall, Harlow, England.

Harrison, W.T., Horngren, C.T., Thomas, C.W. and Suwardy, T. (2011): "Financial Accounting", 8th Edition, Pearson.

As basic accounting information resources, students may also visit the website of the following national and international bodies:

Body	Website
Asociación Española de Contabilidad y Administración de Empresas (AECA)	www.aeca.es
Comisión Nacional del Mercado de Valores (CNMV)	www.cnmv.es
Instituto de Contabilidad y Auditoría de Cuentas (ICAC)	www.icac.meh.es
International Accounting Standards Board (IASB)	www.iasb.org
Unión Europea (UE)	www.ec.europa.eu/internal_market/accounting

Subject Guide

1. Information about the subject

SUBJECT	Sociology	CODE	GRLYRH01-1-008
EDUCATIONAL OFFER	Bachelor's Degree in Labour Relations and Human Resources	CENTER	Facultad de Economía y Empresa
TYPE	Core	N° TOTAL CREDITS	6.0
PERIOD	Second Semester	LANGUAGE	English Spanish
COORDINATORS/ES		EMAIL	
Blanco Prieto Antonio		blancoantonio@uniovi.es	
LECTURERS		EMAIL	
González Begega Sergio		gonzalezsergio@uniovi.es	
LUQUE BALBONA DAVID		luquedavid@uniovi.es	
Blanco Prieto Antonio		blancoantonio@uniovi.es	
Fonseca Álvarez Manuel		mfonseca@uniovi.es	
GONZALEZ MENENDEZ MARIA DEL CARMEN		m.gonzalez@uniovi.es	
SANCHEZ BRAVO-VILLASANTE FERNANDO		fsanchez@uniovi.es	

2. Context

SOCIOLOGY is a basic core common subject for all the Bachelor's Degrees offered by the School of Economics and Business. It belongs to the module on *Historical and Social Analysis*.

The subject has an introductory character and provides basic knowledge on the concepts, theories and methodologies which are central to the sociological perspective. The students will acquire an integrative view of the fundamental dynamics and dimensions of contemporary societies, with a particular attention to Spanish society.

3. Requirements

Requirements. As a basic core subject, SOCIOLOGY does not demand specific skills or competencies apart from those relating to access to the Grade.

4. Competencies and learning results

The subject is aimed at the development of the competencies which enhance the capabilities for analysis and synthesis, for critical and self-critical reasoning and learning and for fluent oral and written communication. The knowledge of the sociological perspective will contribute to a better understanding and recognition of the democratic principles of equal treatment and opportunities in the development of contemporary societies.

More specifically, SOCIOLOGY will provide a framework of knowledge and competencies which will facilitate the understanding of the societal environment in which economical behaviour, actors and institutions are embedded.

As a result of the learning process, the student should acquire a set of sociological concepts, theories and methodologies. Also, the student should be able to put into practice this knowledge to understand the fundamental dimensions and dynamics of contemporary societies. Furthermore, the student should learn the basic characteristics which define Sociology as a scientific discipline and its field. Additionally, the student should also be able to understand and interpret the social reality from a sociological perspective.

5. Contents

The course programme is organised in six units. The first unit focuses on foundational sociological theory and on social research methods. The other five units focus on analysing different aspects of society adopting a sociological perspective to understand phenomena connected to cultural diversity, inequalities, politics and social movements, organisations and work, technology and cities.

Unit 1. The sociological perspective: theoretical approaches and methods

- 1.1. What is Sociology? Introduction to sociological thought.
- 1.2. Sociological questions and answers. Social research methods.

Unit 2. Socialization and Culture

- 2.1. The social self and socialization. Socialization agents.
- 2.2. Culture in sociological perspective. Components of culture. Cultural diversity.

Unit 3. Stratification and social inequalities

- 3.1. Stratification and social class. Social mobility.
- 3.2. Poverty and social exclusion. Welfare state theories.

Unit 4. Environment, urbanisation and territory

- 4.1. Environment and society. Consumerism: risks and avenues for a sustainable future.
- 4.2. Cities and urban life. Urban trends and sustainable cities.

Unit 5. Organizations and work

5.1. Work and the economy. Economic sociology. The social meaning of work.

5.2. Organizations and networks. Change at organizations. Social capital

Unit 6. Politics, governments and social movements

6.1. Political sociology. The expansion of democracy. Social movements and social change.

6. Methodology and working plan

The methodology of the subject corresponds to the criteria of curricula and teaching practice which are established in the European Higher Education Area. It combines work requiring attendance of the students, including lectures (with a theoretical focus), seminars (with a practical content).

The work plan foresees activities either requiring attendance or not requiring it.

On the one hand, presential learning activities will have a total duration of 60 hours, according to the following distribution:

- 1) Lectures, with a theoretical focus (1.75 hours). These sessions will be held on a regular basis of one session per week. In the lectures, the professor will provide the basic theoretical concepts and the terminology of sociological analysis. Also, the students will receive some fundamental notions for the understanding of the macro-processes and structures of society, with the aim of fostering their capacity of critical reflection.
- 2) Seminars, with a practical content (1.75 hours). These sessions will be also held on a regular basis of one session per week. The

seminars will take place in reduced groups. They will require the active collective and individual participation of the students in the exercises provided by the professor. These exercises will be aimed at complementing and reinforcing the theoretical contents of each unit. The seminars will also require the utilization of different instruments of text analysis and techniques of qualitative and quantitative analysis of social phenomena which will be the basis for the subsequent interpretative debate.

3) Evaluación sessions (4 hours), in the dates established by the official academic calendar.

On the other hand, non-presential learning activities will have a total duration of 90 hours. This means that the academic activity which does not require students' attendance constitutes 60% of the estimated total workload of the subject. Non-presential learning activity includes individual work to be carried out by the student in order to prepare and revise the practical exercises provided in the Seminars, the preparation of working essays, the study and reading for the Evaluation Sessions and the use of the different bibliographic, audiovisual and electronic resources which are connected to the subject. Also, the preparation of the Seminars requires additional time for pre-reading and revising the materials of the practical exercises, namely texts, graphics and other data sets and information.

Units	Total hours	<i>Lectures</i>	<i>Practical classes</i>	<i>Evaluation sessions</i>	Total	<i>Work not requiring attendance</i>	Total
Unit 1	21	4	4		8	13	13
Unit 2	21	4	4		8	13	13

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Unit 3	21	4	4		8	13	13
Unit 4	21	4	4		8	13	13
Unit 5	21	4	4		8	13	13
Unit 6	21	4	4		8	13	13
Unit 7	20	4	4		8	12	12
EVALUATION	4			4	4		
Total hours	150	28	28	4	60	90	90

TYPE OF ACTIVITY		Hours	%	Total
Presential	Lectures	28	18,7	60
	Practical classes	28	18,7	
	Evaluation sessions	4	2,6	
Non presential	Individual work	90	60	90
	Total	150		

7. Evaluation of the student's learning results

Evaluation of the subject will rely on different instruments. Those students following a continuous evaluation procedure will be evaluated as follows:

- 1) Through a final written examination;
- 2) Through participation in practical seminars and homework;

The paragraphs below detail some specific aspects on the procedure of evaluation of the subject, of interest for the students.

1) The final written Examination accounts for 60 per cent of the final mark. This exam will assess the student's command of the theoretical and applied contents of the subject. It will also take into account the students' critical and linguistic abilities, including the appropriate use of the terminology of the subject, the order and coherence of the written discourse and accuracy in syntax and spelling. For the mark obtained through continuous evaluation to be taken into account, it is necessary to obtain, as a minimum, half of the mark assigned to this exam (30%).

2) Continuous evaluation accounts for up to 40% of the final grade. Students must obtain, as minimum, half of that mark (i.e. 20%) for it to be taken into account in the final grade. A multiple choice test with 20 questions on both theoretical and applied aspects of the first four units of the subject will be valued with up to 20% of the final grade. The remaining 20% of the final grade will be obtained by the student's active follow up of and participation in class and completion of the tasks proposed by the lecturer.

3) Students failing to attend more than 20% of the classroom sessions will lose their right to continuous evaluation.

Extraordinary examination sessions will maintain the same principles of evaluation of ordinary examination sessions.

The evaluation of students that have been granted a differential evaluation will be carried out through a final theoretical and practical exam over 10 points.

Summary Table

Assessment	Activities	Weight in final grade (%)
Continuous	<ul style="list-style-type: none"> • Test (first four units) • Active participation and practical exercises 	20%
		20%
Final Exam		60%

8. Resources, bibliography and complementary documentation

The students must familiarise themselves with and regularly use a number of basic references in order to complement the theoretical and practical materials provided during the course. The orientation and contents of these references are coherent with the course programme of the subject, as shown in section 4 of the Guide.

The basic references for the course programme are:

Macionis, J. and Plummer, K. (2011), *Sociology*, Harlow: Prentice-Hall (4th edition).

Giddens, A. (2014), *Sociology*, Cambridge: Polity Press (7th edition).

The lecturer can propose additional complementary references to be consulted in relation to a particular unit of the course programme. For instance:

Torres, Cristobal (ed.) (2015), *España 2015 situación social*, Madrid: CIS.

Finally, the subject requires basic knowledge and use of the most common computer instruments for presentation, quantitative analysis and graphic representation, for classroom practices and course tasks.