



UNIVERSIDAD
DE BURGOS

COURSE DESCRIPTIONS

Bachelor's Degree in Business Administration and Management

➤ **1st year**

5526 PRINCIPLES OF ECONOMICS

PART I. INTRODUCTION TO THE ECONOMY

Lesson 1. Fundamental points of economics.

- 1.1. Concept and method in economics.
- 1.2. Scarcity and need to choose: the frontier of production possibilities.
- 1.3. Assignment of resources in a system of market economics.

PART II. INTRODUCTION TO THE MICROECONOMY

Lesson 2. Demand, offer and price.

- 2.1. Demand.
- 2.2. Offer.
- 2.3. Market equilibrium.
- 2.4. Applications of offer and demand analysis.

Lesson 3. Elasticity and its applications.

- 3.1. The elasticity of demand.
- 3.2. The elasticity of offer.
- 3.3. Applications of offer and demand elasticity.

Lesson 4. The firm: production and costs.

- 4.1. Basic concepts.
- 4.2. The productive activity of the firm.
- 4.3. Production costs.

Lesson 5. Perfect competition.

- 5.1. Characteristics of competitive markets.
- 5.2. Competitive equilibrium.

Lesson 6. Imperfect competition.

- 6.1. The monopoly.
- 6.2. Monopolistic competition.

6.3. The oligopoly.

PART III. INTRODUCTION TO THE MACROECONOMY.

Lesson 7. National accounting and basic economic problems.

- 7.1. The objectives of the macroeconomy.
- 7.2. GDP: estimation procedures.
- 7.3. Nominal GDP and the economic growth rate.

Lesson 8. The assets market and fiscal policy.

- 8.1. The component of aggregate demand.
- 8.2. The Keynesian model of income determination.
- 8.3. Fiscal policy.

Lesson 9. The money market and monetary policy.

- 9.1. Concept and functions of money.
- 9.2. Demand for money and monetary offer.
- 9.3. The monetary multiplier.
- 9.4. The European Central Bank (BCE) and monetary policy.

5527 STATISTICS

Lesson 1. Concept and content of Statistics.

- 1.1 Introduction.
- 1.2 Meaning of the term "Statistics".
- 1.3 Descriptive statistics and inferential statistics. Statistical methods.
- 1.4 Population and Sample.
- 1.5 Statistical methodology.
- 1.6 Statistics in the Economy and in the Firm.

Lesson 2. Statistical information.

- 2.1 Characteristics of a population.
- 2.2 Sources of information.
- 2.3 Frequency distributions.
- 2.4 Graphic representations.

Lesson 3. Statistical analysis of a variable.

- 3.1 Measures of position and central tendency.
- 3.2 Measures of dispersion.
- 3.3 Measures of asymmetry and form.
- 3.4 Measures of concentration.

Lesson 4. Statistical analysis of two or more variables.

- 4.1 Bidimensional distributions.

4.2 N-dimensional distributions. Characteristics.

4.3 Correlation and Regression.

Lesson 5. Statistical analysis of ordinal and categorical data.

5.1 Statistics of an attribute.

5.2 Statistics of two attributes.

5.3 Contingency tables (h x k).

5.4 Correlation by ranges. Coefficients.

5.5 Mixed statistics.

Lesson 6. Temporal series.

6.1 Introduction. Concept and representation.

6.2 Components of a series.

6.3 Analysis of the tendency.

6.4 Seasonal variations.

6.5 Cyclic component.

6.6 Autocorrelation and serial correlation.

Lesson 7. Number indices.

7.1 Concept and types.

7.2 Operations with the indices.

7.3 Consumer price indices and other indices.

Lesson 8. Probability theory.

8.1 Concepts of probability.

8.2 Random variables.

8.3 Characteristics of probability distributions.

5528 COMPANY LAW

1.- Company Law.

1.- Concept and sources.

2.- The physical business person.

3.- The legal person: associations, foundations, and civil society. Common joint-ownership.

4.- Special reference to family firms.

2.- The sources of obligations.

1.- Their regulation in the Civil Code.

2.- Unilateral intent as a source of the obligations. The public offer.

3.- The quasicontract.



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3.- Extracontractual responsibility.

- 1.- Concept and elements. Types of responsibility.
- 2.- Responsibility of the entrepreneur.
- 3.- Responsibility for defective products.

4.- General contract law.

- 1.- Contract requirements.
- 2.- Contract formation and completion. Publicity.
- 3.- Content and efficacy of the contract.
- 4.- The general conditions of contracting.
- 5.- Protection of consumers and users.

5.- Contractual responsibility.

- 1.- Non-compliance with obligations.
- 2.- Non-compliance with the contract.
- 3.- Delay in complying with the obligations.
- 4.- Credit protection measures.
- 5.- Particularly: the mortgage guarantee.

5529 COMPANY APPLIED INFORMATICS

BLOCK 1

Lesson 1. Introduction to information technology.

- 1.1 Information technology: brief history, present and future.
- 1.2 Concepts and definitions.
- 1.3 Information representation systems.
- 1.4 Data processing stages.
- 1.5 Physical architecture or hardware.
- 1.6 Data programming or software.
- 1.7 Brief introduction to networks and the Internet.

Lesson 2. Information systems in the Firm.

- 2.1 Introduction to information systems.
- 2.2 Components of information systems.
- 2.3 Types of information systems.
- 2.4 Business information systems.
- 2.5 Management of information processes in the firm: control, security, etc.

BLOCK 2

Lesson 3. Information Technology Tools and Services at the University of Burgos.



BLOCK 3

Lesson 4. Spreadsheets.

- 4.1 Fundamental concepts of a spreadsheet.
- 4.2 Creation, selection, duplication, and elimination.
- 4.3 Cell values and references.
- 4.4 Functions and formulas.
- 4.5 Spreadsheet formats and printing.
- 4.6 Data tables and lists.
- 4.7 Spreadsheet graphs.
- 4.8 Advanced characteristics of MS EXCEL (search, macros, solve, etc.)

BLOCK 4

Lesson 5. Databases

- 5.1 Introduction.
- 5.2 Concepts and structure of a database.
- 5.3 Data models. The Model/Entity relation.
- 5.4 Database management systems.
- 5.5 Basic concepts on interlinked databases.
- 5.6 Creation of database in MS ACCESS.
- 5.7 Creation of tables. Data inputting.
- 5.8 Relations between tables.
- 5.9 Queries and data updating.
- 5.10 Reports and forms.

5530 MATHEMATICS I

ALGEBRA

Lesson 1: MATRIXES I.

- 1- Concepts.
- 2- Sum of matrixes.
- 3- Product of matrixes.
- 4- Partition and transposition.

Lesson 2: DETERMINANTS.

- 1- General concepts.
- 2- Development of a determinant.
- 3- Sum and product.
- 4- Vandermonde determinant.

Lesson 3: MATRIXES II.

- 1- Inverse matrix.
- 2- Orthogonal matrixes.



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- 3- Matrix trace.
- 4- Idempotent matrixes.
- 5- Range.

Lesson 4: SYSTEMS OF LINEAR EQUATIONS.

- 1- Generalities.
- 2- Regular linear systems. cramer's rule.
- 3- Rouche-frobenius theorem.
- 4- Homogeneous systems.

Lesson 5: DIAGONALIZATION AND QUADRATIC FORMS.

- 1- Equivalent and similar matrixes.
- 2- Vectors and values of a squared matrix.
- 3- Diagonalization.
- 4- Quadratic forms.

DIFFERENTIAL AND INTEGRAL CALCULATION.

Lesson 1: SET OF REAL NUMBERS.

- 1- Intervals and environments.
- 2- Bolzano-weierstrass theorem.
- 3- Extremes.
- 4- Other definitions.
- 5- Concept of the function.

Lesson 2: SUCCESIONS OF REAL NUMBERS.

- 1- Concept.
- 2- Limits.
- 3- Properties of limits.
- 4- General criteria of cauchy convergence.
- 5- Limits of operational results.

Lesson 3: LIMITS OF FUNCTIONS I

- 1- Definition.
- 2- General criteria of cauchy convergence.
- 3- Properties of the limits.
- 4- Limits of operational results.

Lesson 4: LIMITS OF FUNCTIONS II.

- 1- Comparison of infinities and infinitesimals.
- 2- Equivalent asymptotic successions and functions.
- 3- Infinities and infinitesimal equivalents.
- 4- Principle of substitution.

Lesson 5: CONTINUOUS FUNCTIONS.

- 1- Concept of continuity.



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- 2- Classification of discontinuities.
- 3- Properties of continuous functions.
- 4- The theorems of bolzano, darbox and weiertrass.
- 5- Other theorems.

Lesson 6: DERIVABLE FUNCTIONS.

- 1- Concept of a derivative.
- 2- First properties of derivable functions.
- 3- Concept of relative maximum and minimum.
- 4- The theorems of rolle, cauchy and lagrange.
- 5- Elasticity.
- 6- The rule of l'hôpital

Lesson 7: LOCAL MAXIMUMS AND MINIMUMS OR RELATIVE CONCAVITY AND CONVEXITY.

- 1- Maximums and minimums; definitions; necessary condition.
- 2- Sufficient conditions.
- 3- Concavity and convexity.

Lesson 8: CONSTRUCTION OF THE EQUATION CURVE $Y=F(X)$.

- 1- General method.

Lesson 9: FUNCTIONS OF VARIOUS VARIABLES.

- 1- The plane r^2 .
- 2- The space r^n .
- 3- Functions of various variables.

Lesson 10: LIMITS AND CONITINUITY IN THE FUNCTIONS OF VARIOUS VARIABLES.

- 1- Limit of a function of two variables at one point.
- 2- Limit of an n-variable function.
- 3- Continuity of a two-variable function at one point.

Lesson 11: DERIVATIVE AND DIFFERENTIAL.

- 1- Partial increase and total of the function.
- 2- Partial derivatives of a two-variable function.
- 3- Differential.
- 4- Derivation of compound functions.
- 5- Derivation of implicit functions.
- 6- Matrix notation.
- 7- Partial elasticity.

Lesson 12: HOMOGENEITY

- 1- Homogeneous functions: definition and properties.
- 2- Euler's theorem.



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Lesson 13: INTEGRALS I

- 1- Definitions
- 2- Integral functions. Properties.
- 3- Fundamental theorems of infinitesimal calculus

Lesson 14: INTEGRALS II

- 1- Integrals with limits of infinite integration.
- 2- Integral functions non-bounded at some point.
- 3- Approximate calculation of integrals.
- 4- Double integrals.

5531 COMMERCIAL LAW

UNIT 1

PRELIMINARY NOTIONS.

- 1.- Law and its branches.
- 2.- The legal order.
- 3.- Legal norms.

UNIT 2

FIRM AND ENTREPRENEUR

- 1.- Legal regulation of the firm.
- 2.- Sources of Firm Law. The custom and mercantile uses.
- 3.- The individual entrepreneur.
 - 3.1.- Concept of the entrepreneur.
 - 3.2.- Capacity and restrictions to exercise business activity.
 - 3.3.- Responsibility: the exercise of business activity by underage citizens and by married people.
- 4.- The collaborators of the entrepreneur.

UNIT 3

MERCANTILE COMPANIES.

- 1.- The social entrepreneur. General tax system.
 - 1.1.- The firm contract.
 - 1.2.- Basic types of mercantile companies.
 - 1.3.- The legal person of companies. Irregular companies and *de facto* companies.
2. The legal statute of the entrepreneur.
 - 2.1.- The accounting of the entrepreneur.
 - 2.2.- The Mercantile Register.
- 3.- Partnerships
 - 3.1.- The Cooperative Firm.
 - 3.2.- The simple limited firm.



4.- Capitalist companies. General aspects.

UNIT 4

THE ANONYMOUS FIRM (SA).

- 1.- Constitution of the Anonymous Firm.
 - 1.1.- Social statutes.
 - 1.2.- Articles of constitution
- 2.- Social capital
 - 2.1.- Social contributions and payments pending.
 - 2.2.- The share.
 - 2.2.a).- The share as a part of social capital.
 - 2.2.b).- The representation of the share.

5532 INTRODUCTION TO ACCOUNTING

BASIC CONCEPTS

Lesson 1. The accounting information system.

- 1.1. Accounting as an information system.
- 1.2. Accounting users and qualitative characteristics of accounting information.

Lesson 2. Conceptual accounting framework.

- 2.1. Introduction to conceptual accounting framework.
- 2.2. Components of conceptual framework in accounting.

Lesson 3. Financial position of the firm.

- 3.1. Concept of owner equity and physical inventory.
- 3.2. Basic accounting equation.
- 3.3. Types of assets and liabilities.

THE ACCOUNTING RECORD.

Lesson 4. Recording economic transactions in accounting.

- 4.1. Recording economic transactions and their classification.
- 4.2. Double-entry bookkeeping system: debit and credit rules.

Lesson 5. The accounting cycle process.

- 5.1. Steps in the accounting cycle process.
- 5.2. Preparation of financial statements.

Lesson 6. Completing the accounting cycle of commercial firms.

- 6.1. Inventory accounting procedures.
- 6.2. Inventory value assignment methods: FIFO and average weighted price.
 - 6.1. Accounting procedures for recording inventories.
 - 6.2. Cost flow assumptions: First in First out (FIFO) and Weighted Average Price

5533 MICROECONOMICS

Lesson 1: The behavior of consumers.

- 1.1. Consumer preferences.
- 1.2. Budgetary restrictions.
- 1.3. Consumer choices.
- 1.4. The substitution effect and the income effect.

Lesson 2: Intertemporal choice.

- 2.1. The intertemporal balance as a straight-line.
- 2.2. Intertemporal preferences.
- 2.3. The intertemporal balance of the consumer and the variations of the type of interest.

Lesson 3: The choice of uncertainty conditions.

- 3.1. The description of risk.
- 3.2. Risk preferences.
- 3.3. Risk reduction.

Lesson 4: Production, cost theory and market structure.

- 4.1. Long-term production.
- 4.2. Long-term production costs.
- 4.3. Joint production: economies of scale.
- 4.4. Dynamic cost variation: learning.

Lesson 5: Perfect competition.

- 5.1. Long-term balance.
- 5.2. Evaluation of welfare in competitive markets.

Lesson 6: Non-competitive markets.

- 6.1. Regulation of monopoly and price discrimination.
- 6.2. Monopolistic competition and advertising.
- 6.3. The oligopoly, and game strategy and theory.

Lesson 7: Market factors

- 7.1. Use of and the setting of factor prices in perfect competition.
- 7.2. Use and setting of factor prices in non-competitive markets.

5534 ANALYSIS OF FINANCIAL OPERATIONS

1.- Foundations of financial calculation.

- 1.1.- Financial operations.



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- 1.2.- Laws of financial valuation.
- 1.3.- Capital equivalences.
- 1.4.- Other equivalences.
- 1.5.- Capitalization and discount for different periods of the year.

2.- Valuation of financial income.

- 2.1.- Introduction to the valuation of financial incomes.
- 2.2.- Constant rents.
- 2.3.- Variable rents.
- 2.4.- Rents in simple interest and in commercial discounts.

3.- Effective rate

- 3.1.- Effective rate.

4.- Bonds

- 4.1.- Introduction and mortgaging systems.
- 4.2.- Financial value and effective loan rates.

5.- Loans

- 5.1.- Introduction to loans.
- 5.2.- Commercial characteristics of loans.
- 5.3.- Risk of interest-rate changes.

6.- Financial instruments

- 6.1.- Banking instruments.
- 6.2.- Fixed-income assets.
- 6.3.- Variable-income assets.
- 6.4.- Derived assets.

7.- Financial markets

- 7.1.- Financial markets.

➤ **2nd year**

5537 FUNDAMENTALS OF BUSINESS ADMINISTRATION.

FUNDAMENTALS OF BUSINESS ADMINISTRATION

Lesson 1.- MARKETS AND ORGANIZATIONS.

- 1.1. The economic problem.
- 1.2. The division of work. Specialization. Coordination.
- 1.3. Description of the coordination in the market and in the organization.
- 1.4. Markets and organizations: Information.
- 1.5. Analysis of Transaction Costs in the market and in the organization.

Lesson 2.- OBJECTIVES OF THE FIRM.

- 2.1. Agency theory: the firm as a nexus of contracts.
- 2.2. The creation of sustainable value as an objective.
- 2.3. Social responsibility of the firm.

Lesson 3.- THEORIES ON FIRM MANAGEMENT

- 3.1. Classic schools of organization.
- 3.2. The School of Human Relations.
- 3.3. Behavioral theory.
- 3.4. The focus of contingencies.

FUNCTIONAL MANAGEMENT

Lesson 4.- FIRM MANAGEMENT.

- 4.1. The nature of managerial work.
- 4.2. Decisions and decision types.
- 4.3. Decision-making processes.
- 5.4. Management levels.

Lesson 5.- PLANNING AND CONTROL

- 5.1. The planning process.
- 5.2. Planning elements.
- 5.3. Controlling the firm.
- 5.4. Types of control.
- 5.5. Integration of planning-control.

Lesson 6.- ORGANIZATION DESIGN OF THE FIRM I

- 6.1. Concept of organizational structure.
- 6.2. Structural dimensions.

6.3. Training process and structural development.

Lesson 7.- ORGANIZATION DESIGN OF THE FIRM II

7.1. Elements that compose the formal organizational structure.

7.2. Basic structural models.

7.3. New organizational models.

Lesson 8.- INTRODUCTION TO THE MANAGEMENT OF HUMAN RESOURCES

8.1. Introduction.

8.2. Incorporation of workers in the firm.

8.3. Training in the firm.

8.4. Staff motivation.

8.5. Evaluation of performance, rewards and incentives.

5538 MACROECONOMICS

PART I. INTRODUCTION

Lesson 1. Introduction

1.1 Economic Science and the macroeconomic point of view.

1.2 Basic macro-economic magnitudes: a world tour.

1.3 Macroeconomic models: principal tool for global economic analysis.

1.4 Macroeconomic policy: objectives and instruments.

1.5 The macroeconomic debate: an historical perspective.

PART II. SHORT-TERM MACROECONOMIC ANALYSIS

Lesson 2. The assets market: determination of national rents.

2.1 The composition of aggregate production or Gross National Product (GNP).

2.2 The demand for assets.

2.3 The determination of equilibrium production.

2.4 Investment is equal to saving: another way of comprehending market asset equilibrium.

Lesson 3. The financial markets: the determination of interest rates.

3.1 Money demand.

3.2 The determination of equilibrium market rates.

3.3 Monetary policy and open market operations.

Lesson 4. Assets and financial markets: the IS-LM model

4.1 Asset markets and the IS relation.

4.2 The financial markets and the LM relation.

4.3 The IS-LM model: fiscal policy, monetary policy and the consumer and/or firm confidence.

PART III. SHORT-TERM MACROECONOMIC ANALYSIS

Lesson 5. The labor market.

- 5.1 Basic characteristics of the labor market.
- 5.2 Setting salaries.
- 5.3 Setting prices.
- 5.4 Labor market equilibrium: real salary and the natural rate of unemployment.

Lesson 6. Joint analysis of all markets: the OA-DA model.

- 6.1 The aggregate offer ratio.
- 6.2 The aggregate demand ratio.
- 6.3 Short and medium-term equilibrium: adjustment and expectations.
- 6.4 Application of the OA-DA model: fluctuations in offer and demand.
- 6.5 The Phillips curve and the Law of Okun.

PART IV. THE MACROECONOMY IN AN OPEN ECONOMY

Lesson 7. The opening of asset and financial markets.

- 7.1 The opening of asset markets: the choice between national and foreign assets.
- 7.2 The opening of financial markets: the choice between national and foreign assets.
- 7.3 Balance of payments: concept and structure.

Lesson 8. Setting income in an open economy.

- 8.1 The demand for assets in an open economy.
- 8.2 Equilibrium production levels and commercial balance.
- 8.3 Effects of variation in national and foreign demand.
- 8.4 Effects of a variation in the exchange rate.
- 8.5 The combination of the exchange rate and fiscal policy: dilemma between internal and external policy objectives.
- 8.6 Savings, investment, and the commercial balance.

Lesson 9. Production, interest rate, and the exchange rate: the Mundell-Fleming model.

- 9.1 Asset market equilibrium.
- 9.2 Financial market equilibrium.
- 9.3 Joint analysis of asset and financial markets.
- 9.4 The effects of economic policy with a system of flexible exchange rates.
- 9.5 The effects of economic policy with a system of fixed exchange rates.

5539 STATISTICS AND INTRODUCTION TO ECONOMETRICS

PROBABILITY MODELS

LESSON 1 Discrete Probability Distributions



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- 1.1 Introduction
- 1.2 Discrete Probability Distributions

LESSON 2 Continuous Probability Distributions

- 2.1 Continuous Probability Distributions
- 2.2 Stochastic Convergence

SAMPLING THEORY

LESSON 3 Samples and Statistics

- 3.1 Introduction
- 3.2 Basic Concepts of Sampling
- 3.3 Sampling Techniques
- 3.4 Simple Random Sampling
- 3.5 Parameters and Statistics
- 3.6 Sampling Distributions of some statistics

LESSON 4 Sampling Distributions

- 4.1 Sampling from normal populations
- 4.2 Sampling from non-normal populations
- 4.3 Finite Population Sampling

ESTIMATION PROCESSES

LESSON 5 Point Estimation

- 5.1 Introduction
- 5.2 Point estimation, estimator and estimate
- 5.3 Properties of point estimators

LESSON 6 Estimation Methods

- 6.1 Maximum Likelihood estimation
- 6.2 Method of Moments
- 6.3 Least-squares estimation

LESSON 7 Confidence Interval Estimation

- 7.1 Introduction. Key concepts
- 7.2 Confidence Intervals for parameters of normal populations
- 7.3 Confidence Intervals for population proportions
- 7.4 Confidence Intervals for parameters of non-normal populations

HYPOTHESIS TESTING

LESSON 8 Hypothesis Tests. Basic Concepts

- 8.1 Introduction. Basic concepts
- 8.2 Statistical Hypothesis Testing. Types of Hypotheses
- 8.3 Decision rules and decision errors in Hypothesis Testing

LESSON 9 Parametric Tests

- 9.1 Parametric Tests for parameters of normal populations
- 9.2 Parametric Tests for population proportions

LESSON 10 Non-Parametric Tests

10.1 Introduction

10.2 Chi-square Tests

INTRODUCTION TO ECONOMETRICS

LESSON 11 Introduction to Econometrics. The Linear Regression Model

11.1 What is Econometrics? - Econometric models

11.2 Model specification

11.3 Ordinary Least Squares (OLS) estimators

11.4 Model Assumptions

11.5 Properties of the OLS estimators

11.6 Residuals variability estimation

11.7 Coefficient of multiple determination

11.8 Partial correlation coefficient

11.9 Hypothesis Tests in Multiple Linear Regression

11.10 Prediction

5543 FUNDAMENTALS OF MARKETING

PART I: MARKETING IN BUSINESS

UNIT 1: THE MARKETING CONCEPT; PERSPECTIVES AND BASIC ISSUES

1.1 Definition and evolution of the concept of Marketing

1.2 Marketing's role in business; Philosophy, analysis and actions

1.3 Key issues in the evolution of marketing today; Globalization and technology change

1.4 Ethical issues in Marketing

1.5 Strategic Marketing and Operational Marketing Mix

UNIT 2: MARKET AND MARKETING ENVIRONMENT

2.1 Concept and classification of markets

2.2 Marketing environment

2.3 Microenvironment analysis

2.4 Study of the Demand

2.5 The Forces of the Macro-Environment

UNIT 3: MARKET SEGMENTATION

3.1 Segmentation; Definition and approaches

3.2 Segmentation, Criteria and Techniques

3.3 Segmentation in marketing strategy design

PART II: CONSUMER'S BEHAVIOUR AND MARKET RESEARCH

UNIT 4: CONSUMERS AND BUSINESSES BUYING BEHAVIOUR

4.1 Buying behaviour of end consumers



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- 4.2 The end consumers behaviour models
- 4.3 the buying behaviour process of businesses and organizations
- 4.4 Businesses and organizations behaviour models

UNIT 5: MARKET RESEARCH AND MARKETING INFORMATION SYSTEM

- 5.1 The Marketing Information System (MIS)
- 5.2 Market research; Typs
- 5.3 The marketing research process

PART III: THE MARKETING MIX VARIABLES

UNIT 6: DECISION MAKING PROCESS IN PRODUCT AND SERVICES

- 6.1 Product concept
- 6.2 Product attributes
- 6.3 Products portfolio
- 6.4 Types of products
- 6.5 Concept of Lifecycle of a Product
- 6.6 Branding strategy

UNIT 7: THE COMMERCIAL DISTRIBUTION CHANNELS

- 7.1 Concept and functions of distribution
- 7.2 Distribution channels
- 7.3 Intermediaries: functions and types
- 7.4 Enterprise objectives in commercial distribution
- 7.5 Merchandising Techniques

UNIT 8: PRICING POLICY IN BUSINESS

- 8.1 Pricing meaning in Marketing
- 8.2 The price's role in the decision purchase process
- 8.3 The price as part of business decision making
- 8.4 Influencing factors in pricing decision making

UNIT 9: MARKETING COMMUNICATION

- 9.1 Concept and objectives of marketing communication
- 9.2 The communication process
- 9.3 Instruments of marketing communication. The Communication Mix

PART IV: EMERGING MARKETING TECHNIQUES

UNIT 10: MARKETING AND NEW TECHNOLOGIES

- 10.1 Evolution of Marketing and communications technologies
- 10.2 Marketing Online
- 10.3 ecommerce
- 10.4 Mobile Marketing



5545 FINANCIAL ACCOUNTING

NORMATIVE ACCOUNTING

Lesson 1. ACCOUNTING NORMALIZATION.

- 1.1. Introduction to accounting regulation.
- 1.2. Normative accounting in the European Union.
- 1.3. Normative accounting in Spain.

OPERATIONS OF EXPLOITATION, PRODUCTIVE INVESTMENT, FINANCIAL INVESTMENT AND FINANCING.

Lesson 2. Running costs and operating income.

- 2.1. Introduction.
- 2.2. VAT in current operations.
- 2.3. Inventory, client, and supplier purchases and sales.
- 2.4. Inventory value depreciation.
- 2.5. The treasury of the firm.

Lesson 3. Other current management expenditure and investment.

- 3.1. Staff expenditure.
- 3.2. Other expenditure and operating income, debtors and creditors.
- 3.4. Adjustments by periods.

Lesson 4. Fixed assets.

- 4.1. Introduction.
- 4.2. VAT in investment operations.
- 4.3. Material fixed assets and fixed asset investments.
- 4.4. Intangible fixed assets.
- 4.5. Non-current assets held for sale.

Lesson 5. Financial instruments.

- 5.1. Concept of the financial instrument.
- 5.2. Financial assets.
- 5.3. Financial liabilities.

Lesson 6. Net patrimony.

- 6.1. Concept and components of net patrimony.
- 6.2. Own funds.
- 6.3. Subsidies, donations, and legacies received.

Lesson 7. Provisions, exchange rate differences and firm tax.

- 7.1. Provisions.
- 7.2. Exchange rate differences.
- 7.3. Retentions, bank payments, liquidation and accounting for income on profits.



5541 MATHEMATICS II

MATHEMATICS PROGRAMMING

Lesson 1. INTRODUCTION.

- 1.1.- Modelling.
- 1.2.- Optimization of the economy.
- 1.3.- Use of Symbolic Calculation Programs.
- 1.4.- Practical applications.

Lesson 2. CONVEX SETS.

- 2.1.- Convex combination. Convex sets.
- 2.2.- Operations with Convex Sets. Properties.
- 2.3.- Characterization of Convex Sets.

Lesson 3. CONCAVE AND CONVEX FUNCTIONS.

- 3.1.- Definitions.
- 3.2.- Properties.
- 3.3.- Characterization of differentiable convex functions.

Lesson 4. INTRODUCTION TO MATHEMATICAL PROGRAMMING.

- 4.1.- General expression of a mathematical programming problem.
- 4.2.- Classification.
- 4.3.- Types of Optimums.
- 4.3.- Basic optimization theorems.
- 4.5.- Graphic representation.
- 4.6.- Use of Software for solving programming problems.

Lesson 5. CLASSIC PROGRAMMING WITHOUT RESTRICTIONS.

- 5.1.- Taylor formula for variables of two-functions.
- 5.2.- Necessary conditions for local extrema.
- 5.3.- Sufficient condition.
- 5.4.- Limitations of this study.
- 5.5.- Economic applications.

Lesson 6. CLASSIC PROGRAMMING WITH RESTRICTIONS.

LAGRANGE METHOD.

- 6.1.- Setting out the problem.
- 6.2.- The Lagrange function.
- 6.3.- Necessary conditions for local extrema.
- 6.4.- Sufficient conditions.
- 6.5.- Interpretation of the Lagrange multipliers.
- 6.6.- Limitations of the Lagrange Method.
- 6.7.- Economic applications.



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Lesson 7. NON-LINEAR DIFFERENCIABLE PROGRAMMING.

- 7.1.- Setting out the problem.
- 7.2.- Graphic solution.
- 7.3.- Kuhn-Tucker conditions.
- 7.4.- Economic applications.

Lesson 8. LINEAR PROGRAMMING (I)

- 8.1.- Setting out the problem. Alternative forms.
- 8.2.- Graphic solution.
- 8.3.- Types of Solutions.
- 8.4.- Fundamental theorems.
- 8.5.- Economic applications.

Lesson 9. LINEAR PROGRAMMING (II).

- 9.1.- Determination of a Basic First Solution.
- 9.2.- Move from one Extreme to another.
- 9.3.- The Simplex Method.
- 9.4.- Non-finite, multiple, degenerate solution.
- 9.5.- Simplex interpretation.
- 9.6.- Economic applications.

DIFFERENTIAL EQUATIONS

Lesson 10. BASIC CONCEPTS.

- 10.1.- Definitions.
- 10.2.- First-order differential equations.
- 10.3.- Existence and Uniqueness of Solutions.
- 10.4.- Singular Solutions.
- 10.5.- Economic applications.

Lesson 11. FIRST-ORDER DIFFERENTIAL EQUATIONS

- 11.1.- Differential equations in separate variables.
- 11.2.- Homogeneous equations.
- 11.3.- Differential linear equations.
- 11.4.- Bernoulli equations.
- 11.5.- Exact differential equations.
- 11.6.- Clairaut equations.
- 11.7.- Economic applications.

Lesson 12. DIFFERENTIAL EQUATIONS OF A HIGHER ORDER THAN ONE.

- 12.1.- General notions.
- 12.2.- Differential linear equations with Constant Coefficients. Solution.
- 12.3.- Economic applications.

FINITE DIFFERENCE EQUATIONS

Lesson 13. OPERATORS.

- 13.1.- Concept and Types of Operators.
- 13.2.- Equivalences and Properties.
- 13.3.- Successive differences.
- 13.4.- Economic applications.

Lesson 14. FINITE DIFFERENCE EQUATIONS (I).

- 14.1.- Definitions.
- 14.2.- Solutions.
- 14.3.- Theorem of Existence and Uniqueness of Solutions.
- 14.4.- First-Order linear equations with Constant Coefficients.
- 14.5.- Economic applications.

Lesson 15. FINITE DIFFERENCE EQUATIONS (II)

- 15.1.- Higher-order linear equations. Solutions.
- 14.2.- Stability.
- 14.3.- Economic applications.

5540 ECONOMIC HISTORY

INTRODUCTION

Lesson 1. Economic History: concept, origin and methods.

- 1.1. Concept of Economic History.
- 1.2. Origin and evolution of Economic History.
- 1.3. The methodology of Economic History.
- 1.4. Modern historiographical currents.

THE PRE-CAPITALIST ECONOMY

Lesson 2. The economy of the Ancien Régime (16th-18th c.).

- 2.1. The Ancien Régime and commercialism.
- 2.2. Demography of the Ancient Régime.
- 2.3. Agricultural progress: 16th-18th centuries.
- 2.4. Industry.
- 2.5. Commerce.
- 2.6. Credit and finances.
- 2.7. The great economic stages. Social aspects.

Lesson 3. The ancien régime in Spain.

- 3.1. Population.
- 3.2. Agriculture.
- 3.3. Industry.

3.4. Commerce.

3.5. Public Treasury.

CAPITALISM AND INDUSTRIALIZATION IN THE 19th c.

Lesson 4. Capitalist development in advanced countries.

4.1. The concept of capitalism.

4.2. Theories of capitalist development.

4.3. Dynamic long-term forces in capitalist development.

4.4. Cycles and crisis.

Lesson 5. The Industrial Revolution in Great Britain.

5.1. The concept of the Industrial Revolution.

5.2. Economic dualism at the start of British industrialization.

5.3. The foundations of British hegemony.

5.4. Interior transport.

5.5. Credit and investment.

5.6. Industrial techniques and sectors.

Lesson 6. Industrialization in continental Europe.

6.1. Belgian industrialization.

6.2. French industrialization.

6.3. German industrialization.

6.4. Industrialization in Scandinavian countries.

6.5. Italian industrialization.

Lesson 7. The Spanish economy in the 19th c.

7.1. The crisis of the Ancien Régime.

7.2. Demography.

7.3. Agriculture.

7.4. Mining and sources of energy.

7.5. The debate over railways, industry and the domestic market.

7.6. The State, the public debt and banking.

7.7. Industry.

7.8. Commercial politics.

Lesson 8. Industrialization outside Europe: United States and Japan.

8.1. United States.

8.2. Japan.

Lesson 9. Grand Capitalism, the development of the international economy and imperialism.

9.1. Large-scale immigration.

9.2. Free exchange and commercial expansion.



- 9.3. The nationalist model of accumulation.
- 9.4. International finances.
- 9.5. The second industrial revolution.
- 9.6. The organization of work and the firm.
- 9.7. Working class movements.
- 9.8. Social policies.
- 9.9. Imperialism.

THE GLOBAL ECONOMY IN THE 20th c.

Lesson 10. The formation of the Soviet economy.

- 10.1. The Soviet revolution and communism at war: 1917-1921.
- 10.2. The New Economic Policy (N.E.P.): 1921-1928.
- 10.3. Centralized planning.
- 10.4. Structure of the Soviet economy prior to the Second World War.

Lesson 11. The global economy in the inter-war years.

- 11.1. Economic consequences of the First World War.
- 11.2. The problems of the first half of the 1920s.
- 11.3. Economic growth in the 1920s.
- 11.4. The Great Depression: 1929-1933.
- 11.5. The breakup of international economic order.
- 11.6. Policies of recovery in the 1930s.
- 11.7. The causes and consequences of the Great Depression.

Lesson 12. The global economy since 1945 (I). Golden age of capitalism, 1945-1973.

- 12.1. The characteristics of development over the period 1945-1973.
- 12.2. The reconstruction of the international economic order after the II World War.
- 12.3. The development of the United States.
- 12.4. European development.
- 12.5. Japanese development (1945-1973).

Lesson 13. The global economy since 1945 (II). The Eastern Block; the Third World; the crisis of 1973.

- 13.1. The economic block of centralized planning.
- 13.2. The Third World.
- 13.3. The crisis of 1973.

Lesson 14. The Spanish economy in the 20th c.

- 14.1. The nationalist path of Spanish capitalism.
- 14.2. The crisis of 1929 and the Second Republic.
- 14.3. The Spanish economy during Francoism.
- 14.4. The crisis of 1973 and the transition to democracy.
- 14.5. The Spanish economy at the end of the 20th c.

5544 SPANISH AND WORLD ECONOMY

1. The development of the Spanish economy.

- 1.1. The decade of development up until membership of the EEC.
- 1.2. The Spanish economy in the period 1986-1993.
- 1.3. The Spanish economy on the road to recovery and convergence.
- 1.4. The crisis of the Spanish economy.
- 1.5 The Spanish economy in the new political scenario.

2. Macroeconomic policies.

- 2.1. Monetary policy.
- 2.2. Exchange rate policy.
- 2.3. Tax policy.

3. Growth factors.

- 3.1. Natural and human resources.
- 3.2. The formation of capital reserves.

4. Productive activities.

- 4.1. The agricultural sector.
- 4.2. The industrial sector.
- 4.3. The services sector.

5. The institutional framework.

- 5.1. The labor market.
- 5.2. The financial system.
- 5.3. The public sector.

6. The external sector.

- 6.1. Balance of payments and the external balance.
- 6.2. External commerce.

7. The global economy.

- 7.1. Growth and development.
- 7.2. International commercial relations.
- 7.3. International monetary and financial relations.

➤ **3rd year**

5548 OPERATIONS MANAGEMENT I

STRATEGIC ASPECTS OF OPERATIONAL MANAGEMENT

Lesson 1. THE PRODUCTION FUNCTION AND ITS STRATEGY.

- 1.1. The production function.
- 1.2. Production strategy.

Lesson 2. STRATEGIC DECISIONS IN OPERATIONAL MANAGEMENT.

- 2.1. Product design.
- 2.2. Vertical integration, subcontracting and cooperative agreements.
- 2.3. Industrial localization.
- 2.4. Factory capacity.
- 2.5. Types of productive systems.

TACTICAL ASPECTS OF OPERATIONAL MANAGEMENT

Lesson 3. PLANNING, PROGRAMMING AND CONTROL OF PROJECTS.

- 3.1. Introduction to project management.
- 3.2. Project programming: The Gantt diagram.
- 3.3. Principles and construction of a PERT graph.
- 3.4. Project programming with the PERT method: study of times and critical paths.

Lesson 4: PRODUCTION PLANNING AND CONTROL.

- 4.1. Hierarchization of production planning.
- 4.2. Master production planning.
- 4.3. Planning of material needs.

5550 MARKETING MANAGEMENT I

PART I: FUNDAMENTALS OF MARKETING

Lesson 1. Marketing as a business philosophy.

PART II: ANALYSIS OF THE MARKET AND OF COMPETITION.

- Lesson 2. Definition and delimitation of the reference market.
Lesson 3. Analysis of global market demand and brand demand.
Lesson 4. Analysis of competition.
Lesson 5. Evaluation of market attractiveness.
Lesson 6. Market segmentation.
Lesson 7. Analysis of consumer behavior.
Lesson 8. Market investigations.

PART III. DIAGNOSIS AND CHOICE OF A MARKETING STRATEGY.

- Lesson 9. Strategic diagnosis.
Lesson 10. Choice of a market-oriented strategy.

5551 COMPANY TAXATION

LESSON 1: BASIC CONCEPTS OF TAXATION LAW.

I. INTRODUCTION.

II. CONCEPT AND CHARACTERISTICS OF TAXATION.

III. TAXATION CATEGORIES.

1. Tariffs.
2. Special contributions.
3. Taxes: concept and classes.
 - 3.1. Direct and indirect taxes.
 - 3.2. Subjective and objective taxes.
 - 3.3. Real and personal taxes.
 - 3.4. Periodic and instantaneous taxes.

IV. THE LEGAL TRIBUTARY RELATION AND TAX OBLIGATIONS.

V. THE PRINCIPAL TAX OBLIGATION: THE TAXABLE EVENT.

VI. EXEMPTION AND NON-TAXABLE SUBJECTS.

VII. TAXABLE SUBJECTS.

1. Passive subjects: contributors and substitution.
2. Solidarity tax.
3. Taxable subjects obliged to make account payments.
 - 3.1. The concept of the retainer.
 - 3.2. Bank payments and fractioned payments.
4. Taxable consequences.
5. The inheritors of physical and legal persons.
6. People responsible for tax payments.
7. Tax subjectivity of entities with no tax status.

VIII. THE HOME.

IX. ELEMENTS FOR THE QUANTIFICATION OF TAXABLE OBLIGATIONS.

1. The taxable amount. Concept and methods of quantification.
 - 1.1. Direct estimation.
 - 1.2. The objective estimation.
 - 1.3. The indirect estimation.
2. The tax base.
3. The type of taxation rate.
4. The quota.

5. The tax debt.

X. MODES OF PAYMENT OF TAX OBLIGATIONS.

1. Payment.
2. Prescription.
3. Compensation.
4. Cancellation.
5. Insolvency of indebted tax payer.

LESSON 2: INTRODUCTION TO THE SPANISH TAXATION SYSTEM.

I. INTRODUCTION.

II. TERRITORIAL DISTRIBUTION OF TRIBUTARY POWER. THE TRIBUTARY SYSTEM OF THE AUTONOMOUS AND LOCAL REGION.

III. CLASSIFICATION OF STATE TAXES IN TERMS OF TAXABLE ECONOMIC CAPACITY.

1. Direct taxes.

- 1.1. Tax on the Revenue of Physical Persons (*el Impuesto sobre la Renta of las Personas Físicas*) (IRPF).
- 1.2. Firm tax.
- 1.3. Income Tax applicable to non-residents.
- 1.4. Inheritance tax and tax on donations.
- 1.5. Tax on patrimony.
- 1.6. Tax on Savings with Credit entities.
- 1.7. Sustainable energy tax.

2. Indirect taxes.

- 2.1. Taxes imposed on civil transfers. The tax on transfer of property and Documented Legal Acts.
- 2.2. Taxes imposed on commercial transfers.
 - A) Value Added Tax.
 - B) Special taxes.
 - C) Taxable Insurance premiums.
 - D) Tax on Global Warming Emissions.
- 2.3. Taxes payable to external tax authorities.

LESSON 3: COMPANY TAX.

I. STRUCTURAL ELEMENTS.

1. Nature, characteristics and scope of application.
2. The taxable event.
3. Concept of economic activity and patrimonial entity.
4. The system of income attribution.
5. Contributors.
6. Residence and fiscal address.



7. Exemptions.
8. The taxable period, amount due and the tax return.
9. The general system and the special system.

II. DETERMINATION OF TAXABLE AMOUNT

1. General questions.
2. Taxable period and income and expenditure.
 - 2.1. The general rule of taxable period: the criterion of the amount due.
 - 2.2. Physical consequences of the administration in accounting of a criterion other than the amount due.
 - 2.3. Effects on Company Tax of the incorrect use in accounting of the criterion of the taxable period.
 - 2.4. The consequences for Company Tax of changes in accounting criteria, errors and accounting estimations.
 - 2.5. Criteria of the taxable period for certain operations.
 - A) Operations in installments with a deferred price.
 - B) Tax payable on life insurance investments.
 - C) Tax payable on certain negative rents imputable to a group of companies.
 - D) Income arising from the tax return of insolvency, debt reduction, and extension of time.
3. Depreciation.
 - 3.1. General questions.
 - A) Concept.
 - B) Depreciable items.
 - C) Assessment of depreciations.
 - D) The start date of depreciation.
 - E) The practice of depreciation.
 - 3.2. Fiscally acceptable depreciation systems.
 - A) Depreciation by systems of tables.
 - B) The constant coefficient method.
 - C) The sum of the digits method.
 - D) Depreciation freedom.
 - E) Special depreciation plans.
 - F) The depreciation of goods that are used in more than one normal working shift.
 - G) The depreciation of used goods.
 - 3.3. The depreciation of intangible fixed assets.
 - 3.4. Property element acquired through financial leasing.
 - 3.5. Fiscal advantages of firms of reduced size in matters of depreciation.
4. Losses due to depreciation in value of patrimonial elements.
 - 4.1 General rules. Determination of losses due to non-deductible depreciation.



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- 4.2. Losses due to credit deterioration.
- 4.3. Losses relating to intangible assets with an indefinite useful life.

5. Provisions.

6. Non-deductible expenditure.

- 6.1. The decisive requirements of deductibility: accounting and justification.
- 6.2. The remuneration of own funds.
- 6.3. The expenditure derived from the accounting of Firm Tax.
- 6.4. Fines, sanctions and surcharges.
- 6.5. Gambling losses.
- 6.6. Donations and concessions.
- 6.7. Expenditure arising from illegal acts.
- 6.8. Services performed by residents in fiscal paradises.
- 6.9. Indemnities arising from the termination of a labor or commercial relation.
- 6.10. Expenditure between linked parties that determine an exempt income or subject to a low nominal tax.

7. Limitation of tax deductible to financial expenditure.

8. Rules of assessment.

- 8.1. General rule: price of acquisition and production cost.
- 8.2. Assessment of market prices of certain firm and profit-making operations.
 - A) Goods transmitted or acquired for the purposes of profit.
 - B) Goods acquired through swaps.
 - C) Firm operations.
 - D) Restructuring operations.
 - E) Effects of accounting valuation other than fiscal ones.
- 8.3. Linked operations.
- 8.4. The rules for valuation in the case of changes of residence of closure of permanent establishments.

9. Exemption to eliminate the dual taxation of dividends and rents derived from the transmission of equity.

10. Reductions in tax payable.

- 10.1. Reduction in the rents arising from certain intangible activities: the so-called Patent Box.
- 10.2. The capitalization reserves.
- 10.3. The reserve level.
- 10.4. Compensation of negative impossible bases.

III. TAX PAYMENT

1. The types of tax obligations and integral quota.
2. Incentives.
3. Deductions to promote certain activities.
 - 3.1. Deductions for activities related to research, development and technological innovation.
 - 3.2. Deductions for employment creation.
 - 3.3. Deductions for employment creation for workers with a disability.
 - 3.4. Common norms for deductions to incentivize the completion of certain activities.
4. Bank payments and accounting obligations.

LESSON 4: ACCOUNTING FOR ECONOMIC ACTIVITIES IN INCOME TAX ON THE REVENUE OF PHYSICAL PERSONS.

I. GENERAL ASPECTS OF THE TAX

1. Normative sources and scope of application.
2. Nature and characteristics of the tax.
3. The taxable event.
 - 3.1. The material aspect.
 - 3.2. The subjective aspect.
 - 3.3. The time aspect.
4. The process of determining the taxable amount and the amount of tax payable.
 - 4.1. Introduction.
 - 4.2. Revenue from work.
 - 4.3. Capital revenue.
 - A) Revenue from intangible capital. The difference with tax on rents from fixed-assets.
 - B) Revenue from capital invested in loans.
 - 4.4. Revenue from economic activities. Difference between business and professional activities.
 - 4.5. Earnings and loss of patrimony.
5. The process of setting contributions: total tax liability, tax liability, and the tax difference.



II. REVENUE FROM ECONOMIC ACTIVITIES. THE SYSTEMS TO DETERMINE NET INCOME.

1. Direct estimation.
 - 1.1. Direct normal estimation.
 - A) Scope of application.
 - B) Determination of net revenue.
 - 1.2. Direct simplified estimation.
 - A) Scope of application.
 - B) Temporal scope: relinquishment and exclusion.
 - C) Determination of net revenue.
2. Objective estimation.
 - 2.1. Scope of application.
 - 2.2. Temporal scope: renunciation and exclusion.
 - 2.3. Calculation of net revenue.
 - A) Previous net revenue.
 - B) Minimized Net revenue.
 - C) Net revenue of modules.
 - D) Net revenue of activity
 - E) Reduced net revenue.

LESSON 5: VALUE ADDED TAX

I. INTRODUCTION

1. Value Added Tax as a community tax and its introduction in the Spanish tax system.
2. Nature.
3. Spatial scope of application.
4. Operations affected.

II. DELIVERY OF GOODS AND PROVISION OF SERVICES

1. The taxable event.
 - 1.1. Concept of delivery of goods.
 - 1.2. Concept of provision of services.
 - 1.3. Concept of entrepreneur and professional.
 - 1.4. The development of business and professional activity as a defining framework of the taxable event.
 - 1.5 Tax burden of the provision.
 - 1.6. Non-importance of habitual or occasional nature of the operation.
 - 1.7. Non-importance of the ends or the results pursued with the activity or the operation.



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2. Operations not subject to tax.
3. Exempt operations.
 - 3.1. Limited exemptions.
 - 3.2. Exports.
 - 3.3. Intracommunity deliveries of goods.
4. Boundaries between VAT and other indirect taxes.
5. Place of delivery of goods.
6. Place of service provision.
7. Amount due.
8. The taxable amount.
9. Modification of the taxable amount.
10. The passive subject.

III. INTRACOMMUNITY ACQUISITIONS OF GOODS

1. The tax rate of the intracommunity operations in the community order: the transitory system.
2. The general system of intracommunity acquisitions of goods.

IV IMPORTS OF GOODS

V. THE IMPACT OF THE TAX

1. The duty to account for the tax.
2. Formal and temporal requirements of accounting.
3. The rectification of tax liabilities: causes, form, and periods.

VI. THE TAX LIABILITY

VII. DEDUCTIONS AND DEVOLUTIONS.

1. The right to the deduction of VAT that has been incurred.
2. The pro-rata rule.



3. Correction of deductions: requirements and time periods.

4. Devolutions.

VIII. DUTIES OF PASSIVE SUBJECTS AND TAX MANAGEMENT

IX. SPECIAL SYSTEMS

LESSON 6: FORMAL AND BOOKKEEPING OBLIGATIONS, ACCOUNT PAYMENTS OF THE FIRM

I. INTRODUCTION

II. THE CENSUS DECLARATION AND ELECTRONIC NOTIFICATIONS.

1. The census declaration.

2. Electronic notifications.

III. TAX ON ECONOMIC ACTIVITIES.

IV. THE OBLIGATION TO ISSUE AND TO DELIVER INVOICES

1. Content of the complete or ordinary and the simplified invoice.

2. Means and periods for the issuance and dispatch of the invoice.

3. Correction of the invoice.

4. Duplicates and copies of the invoice.

5. The filing of invoices and other documents for the purposes of VAT.

V. TAX ON THE REVENUE OF PHYSICAL PERSONS (EL IMPUESTO SOBRE LA RENTA DE LAS PERSONAS FÍSICAS) (IRPF)

1. Accounting and bookkeeping obligations.

2. Fractioned payments.

3. The annual tax return-income tax payment.

VI. FIRM TAX (CT)

1. Accounting and bookkeeping obligations.



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2. Fractioned payments.
3. The annual tax return-income tax payment.

VII. VALUE ADDED TAX (VAT)

1. Accounting and bookkeeping obligations.
2. Tax returns-income tax payment.
 - 2.1. Tax returns-periodic payments.
 - 2.1.1. In the general system.
 - 2.1.2. In the special systems.
 - 2.1.3. The recapitulative tax return of intracommunity operations.
 - 2.2. Tax returns-non-periodic tax payments.

VIII. THE INCOME TAX RETURN OF TAX WITHHELD AND REVENUE

IX. THE OBLIGATION TO PRESENT OTHER TAX FORMS

1. The annual tax form on operations with third parties.
2. The tax form on operations included in the accounts books.

5552 MANAGEMENT ACCOUNTING

Lesson 1. MANAGEMENT ACCOUNTING: INFORMATION THAT CREATES VALUE.

- 1.1. What is management accounting?
- 1.2. Differences between management accounting and financial accounting.
- 1.3. The process of decision making and control.
- 1.4. The role of management accounting in the achievement of efficiency in the value chain.
- 1.5. Management accounting ethics.
- 1.6. Management accounting normalization.
- 1.7. Historical-conceptual evolution.
- 1.8. Bibliography.
- 1.9. Practical activities.

Lesson 2. THE COSTS: CONCEPT AND CLASSIFICATION.

- 2.1. Concept of cost.
- 2.2. Difference between costs and expenditure.
- 2.3. Classes of costs.
 - 2.3.1. Direct costs and indirect costs.
 - 2.3.2. Variable, fixed, mixed and stepped costs.
 - 2.3.3. Product costs and period costs.
 - 2.3.4. Relevant, irrelevant and sunken costs.
 - 2.3.5. Opportunity costs.



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2.3.6. Costs of the activity and the sub-activity

2.3.7. Real costs and envisaged costs.

2.4. Relativity of the costs.

2.5. Bibliography.

2.6. Practical activities.

Lesson 3. METHODOLOGY FOR THE CALCULATION OF COSTS: INORGANIC AND ORGANIC MODELS.

3.1. Introduction

3.2. The inorganic model.

3.3. The organic model.

3.3.1. Classification phase.

3.3.2. Localization phase.

3.3.3. Allocation phase.

3.4. A current view of the organic model: abc model

3.4.1. Why did the ABC model arise?

3.4.2. What is the ABC model?

3.4.3. Cost calculation process in the ABC model.

3.5. Calculation methods: principles and classes

3.5.1. Principles.

3.5.2. Classes.

3.6. Bibliography.

3.7. Practical activities.

Lesson 4. COST OF PRODUCTIVE FACTORS: MATERIALS, WORKFORCE AND GENERAL COSTS

4.1. Materials and other storable elements.

4.1.1. Concept and classification.

4.1.2. The function of provision or purchase of materials: traditional tasks as against Just in Time (JIT) purchases.

4.1.3. Valuation of the storage cost of the materials in the warehouse.

4.1.4. Valuation of the cost of removal of the materials from the warehouse.

4.2. Cost of workforce.

4.2.1. Concept.

4.2.2. Classification of the workforce.

4.2.3. Remuneration or direct and indirect components of the workforce.

4.2.4. Control of working hours.

4.2.5. The learning curve.

4.3. General costs.

4.3.1. Concept and classes.

4.3.2. Depreciations.

4.3.3. External services and other general manufacturing costs.

4.3.4. Financial costs and management accounting: opportunity costs.

4.4. Bibliography.

4.5. Practical activities.

Lesson 5. CALCULATION COSTS AND RESULTS FOR THE ADOPTION OF DECISIONS.

- 5.1. Concept of joint production and outputs obtained.
- 5.2. Methods of assignment of joint costs.
 - 5.2.1. For products with no subsequent treatment at the point of separation.
 - 5.2.2. For products with treatment after the point of separation.
- 5.3. Valuation of subproducts.
- 5.4. Decision making in joint production.
- 5.5. Cost-volume-profit analysis- and decision making.
- 5.6. Bibliography.
- 5.7. Practical activities.

5553 FINANCIAL MANAGEMENT I

FOUNDATIONS OF FINANCIAL MANAGEMENT

Financial function of the firm.

INVESTMENT IN THE FIRM

The investment decision in real assets.
Selection of investment projects with certainty.
Selection of investment projects with uncertainty.
The model of project portfolios.

5554 MARKETING MANAGEMENT II

Decisions on products

Lesson 1. Decisions on products.

- 1.1. The image and positioning of products and brands.
- 1.2. Decisions on packaging.
- 1.3. Product portfolio strategies.
- 1.4. Strategic implications for the product life-cycle.
- 1.5. Product modification and elimination.

Lesson 2. Decisions on new products.

- 2.1. The importance of innovation in the firm.
- 2.2. Concept and determinants of the failure of new products.
- 2.3. Planning for new products.
- 2.4. Process of advertising and acceptance of new products.

Decisions on commercial distribution

Lesson 3. Commercial distribution.

- 3.1. The objectives of commercial distribution for the firm.
- 3.2. Design and selection of the distribution channel.
- 3.3. Decisions on the management of the distribution channel.
- 3.4. Marketing actions in the distribution channels: merchandising.
- 3.5. The localization of establishments.

Lesson 4. Physical distribution.

- 4.1. Nature and scope of physical distribution.
- 4.2. The system of physical distribution: Objectives and functions.
- 4.3. The transport problem.
- 4.4. The management of stocks.

Pricing decisions.

Lesson 5. Price as a variable of the commercial decision.

- 5.1. Price as a variable of the commercial decision.
- 5.2. Factors which condition the pricing decision.
- 5.3. Objectives and strategies in matters of prices.

Lesson 6. Setting prices.

- 6.1. The process of setting a price.
- 6.2. Methods of price setting based on costs.
- 6.3. Methods of price setting based on consumer responses and on demand.
- 6.4. Methods of price setting in the context of competitive relations.

Decisions on commercial communication.

Lesson 7. Advertising.

- 7.1. Advertising communication: Concepts and objectives.
- 7.2. Advertising plans. Setting the budget.
- 7.3. Decisions on publicity and support measures.
- 7.4. Evaluation and control of the advertising campaign: Pretest and posttest.
- 7.5. Advertising and the consumer. Socio-economic, ethical and legal considerations.

Lesson 8. The promotion of sales and public relations.

- 8.1. Content and objectives of sales promotion.
- 8.2. Types of public objectives. Instruments of promotion.
- 8.3. Planning of sales promotion.
- 8.4. Public relations. Concept, finality and techniques.
- 8.5. Patronage and sponsorship.

Lesson 9. Sales force and direct marketing.

- 9.1. Nature, characteristics and types of personal sales. The process of personal sales.



- 9.2. Planning of sales forces. Size and remuneration of sales teams.
- 9.3. Management of sales force. Selection, training, and motivation of the sales force.
- 9.4. Evaluation and control of sales force.
- 9.5. Direct and electronic marketing.

The marketing plan

Lesson 10. Design, implementation, and control of the marketing plan.

- 10.1. Strategic planning and the marketing plan.
- 10.2. Preparation of the marketing plan.
- 10.3. The commercial budget.
- 10.4. Implementation and control of the marketing plan. The marketing audit.

5555 STRATEGIC MANAGEMENT I

INTRODUCTORY CONCEPTS

Lesson 1 – CONCEPT OF STRATEGY AND STRATEGIC MANAGEMENT PROCESS

- 1.1. Basic elements of strategic management.
 - 1.1.1. Concept of strategy.
 - 1.1.2. Levels of strategy.
- 1.2. Strategic management phase.
- 1.3. Deliberate strategy versus emergent strategy.
- 1.4. Evolution of Strategic Management.

STRATEGIC ANALYSIS

Lesson 2 – THE OBJECTIVES OF THE FIRM.

- 2.1. The creation of sustainable value as an integrating objective.
 - 2.1.1. Measures and indicators of value creation.
 - 2.1.2. Government of the firm.
- 2.2. Objectives and values of the firm.
 - 2.2.1. The mission of the firm.
 - 2.2.2. The vision or strategic proposal.
 - 2.2.3. Strategic objectives.

Lesson 3 – ANALYSIS OF THE ENVIRONMENT.

- 3.1. Concept and typology of the environment.
- 3.2. Analysis of the general environment.
- 3.3. Analysis of the specific environment.
 - 3.3.1. Segmentation of industry: strategic groups.
 - 3.3.2. Analysis of competitors.

Lesson 4 – INTERNAL ANALYSIS OF THE FIRM. STRATEGIC CAPACITY OF THE FIRM.

- 4.1. Elements of strategic capacity.



- 4.2. Resources and capability as a source of competitive advantage.
- 4.3. Identification and analysis of the internal resources of the firm.
 - 4.3.1. Value chain and value network.
 - 4.3.2. Benchmarking.
 - 4.3.3. Strengths Weaknesses Opportunities Threats (SWOT) analysis

STRATEGIC SELECTION

Lesson 5 – BUSINESS STRATEGIES. GENERIC OPTIONS.

- 5.1. Strategy and competitive advantage.
- 5.2. Competitive advantage in costs.
- 5.3. Product differentiation advantages.
- 5.4. The enlargement of competitive advantages of Porter: The “strategic watch”.

Lesson 6 – STRATEGIC DEVELOPMENT MANAGEMENT AND METHODS.

- 6.1. Development lines of the strategy.
 - 6.1.1. Deep comprehension of the market.
 - 6.1.2. Business diversification.
 - 6.1.3. Vertical integration.
 - 6.1.4. Restructuring activities.
- 6.2. Methods of strategic development.
 - 6.2.1. Internal development.
 - 6.2.2. External development.
 - 6.2.3. Strategic alliances.
- 6.3. Cooperative strategy.
 - 6.3.1. Forms of creating value of the parent firm.
 - 6.3.2. Types of parent firm.
 - 6.3.3. Cooperative analysis. Portfolio analysis.

Lesson 7 – EVALUATION AND SELECTION OF STRATEGIES.

- 7.1. Evaluation process and selection of strategies.
- 7.2. The opportunity of strategies.
- 7.3. The feasibility of strategies.
- 7.4. The acceptability of strategies.

5556 INTERNATIONAL ECONOMICS

Thematic module I

International economic integration.

Lesson 1. The theory of economic integration.

- 1.1 The stages of a process of economic integration.
- 1.2 Commercial integration.

1.3 Monetary integration.

1.4 Advantages and inconveniences of economic integration.

Lesson 2. The European Union.

2.1 Initial reflection.

2.2 The virtual triangle of European economic integration.

2.3 The institutional dimension.

2.4 The economic dimension.

Lesson 3. Economic integration between developing countries.

3.1 Assessment of the regional integration experiences between developing countries.

3.2 The logic of economic integration in the new regionalism.

Thematic Module II

Theory of international commerce

Lesson 4. The principal theories of international commerce.

4.1 The concept of comparative advantage.

4.2 Theories of comparative advantage.

4.3 The new theories of international commerce.

Thematic Module III

International commercial policy

Lesson 5. The instruments of commercial policy.

5.1 Import tariffs.

5.2 Export subsidies.

5.3 Quantitative restrictions on commerce.

5.4 Other non-customs barriers.

5.3 Arguments in favor of protectionism.

Lesson 6. The system of global trade.

6.1 The General Agreement on Tariffs and Trade (GATT).

6.2 The World Trade Organization (WTO).

Lesson 7. The Common European Single Market Policy.

7.1 Principal external policies of the European Union.

7.2 Case study: economic relations between the European Union and Latin America.

➤ **4th year**

5557 FINANCIAL MANAGEMENT II

The financing sources of the firm.
The cost of capital: the risk-profitability combination.
The theory of the structure of capital.
Dividends policies.
The problem of corporate government.
Mergers and acquisitions. Business take-overs.
Business failure and reorganization.
International corporate finances.
Final summary.

5558 PRODUCTION AND ANALYSIS OF FINANCIAL STATES

PART I: PREPARATION OF FINANCIAL ACCOUNTS.

1. The annual accounts: formal aspects.
2. The balance sheet and the income account statement.
3. The cash flow statement.
4. The annual report.

PART II: ANALYSIS OF ECONOMIC/FINANCIAL INFORMATION.

5. Concept, methods and instruments applied in the analysis of financial statements.
6. Structural analysis.
7. Economic analysis I: analysis of excedents and of the productivity of the firm.
8. Economic analysis II: analysis and evaluation of the management of current working assets.
9. Profitability analysis.

➤ **ELECTIVE COURSES**

➤ **Block A: Marketing**

5561 MARKETING COMMUNICATION

Lesson 1: Introduction to the variable communication.

- 1.1 Variable communication within the Marketing Mix.
- 1.2 Instruments of communication: concepts and differences.



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1.3 Strategic planning of communication.

1.4 The communication process.

1.5 Stages of a communication plan.

Lesson 2: Direct Marketing.

2.1 Concept, strategy and forms of direct marketing.

2.2 Evolution of direct marketing. Relational marketing.

2.3 Persuasion-creativity in direct marketing.

Lesson 3: Sales promotion.

3.1 Concept of sales promotion.

3.2 Objectives of sales promotion.

3.3 Relation between sales promotion and advertising.

3.4 Effects and utilization of sales promotion.

3.5 Development of the sales promotion program.

Lesson 4: Public relations.

4.1 Concept of public relations.

4.2 Typology of public relations.

4.3 Public relations techniques.

Lesson 5: Patronage and sponsorship.

5.1 Concepts and differences between patronage and sponsorship.

5.2 Ways of selecting patronage.

5.3 Types of sponsorship projects.

Lesson 6: Advertising.

6.1 Concepts of advertising.

6.2 Quantitative and qualitative objectives of advertising.

6.3 Typology.

6.4 Techniques and styles of advertising to achieve persuasion.

6.5 Non-conventional forms of television advertising.

Lesson 7: Personal communication and sales.

7.1 Objectives and functions of the sales force.

7.2 Phases in the process of personal sales.

7.3 Management of the sales department.

Lesson 8: Communication in Internet.

8.1 Internet as a means of communication.

8.2 Marketing on the web.

8.2.1 Introduction.

8.2.2 On-line corporative marketing.

8.2.2.1 Decisions of the website.



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- 8.2.2.2 Corporative presential site (Wordpress).
- 8.2.2.3 Corporative web developed.
 - 8.2.2.3.1 On-line catalogue.
 - 8.2.2.3.2 On-line shop (Presta shop).
 - 8.2.2.3.3 On-line payment gateways.
- 8.2.2.4 Descriptive and informative web.
- 8.2.2.5 Blog.
 - 8.2.2.5.1 Wordpress.
 - 8.2.2.5.2 Blogspot.
- 8.2.2.6 APP.
 - 8.2.2.6.1 Android.
 - 8.2.2.6.2 iOS.
- 8.2.2.7 Portfolios and digital presentations.
 - 8.2.2.7.1 Powerpoint.
 - 8.2.2.7.2 Prezi.
 - 8.2.2.7.3 Google docs.
- 8.2.2.8 Responsive limitations on slides.
- 8.3 On-line marketing campaign.
 - 8.3.1 Design of strategy.
 - 8.3.2 RRSS management and Blog (community management).
 - 8.3.3 E-mail marketing.
 - 8.3.3.1 Design of Newsletters.
 - 8.3.3.2 Database creation.
 - 8.3.3.3 Sending campaigns.
 - 8.3.4 Content marketing.
 - 8.3.5 Positioning.
 - 8.3.5.1 SEM (Add words).
 - 8.3.5.2 SEO (Organic).

Lesson 9: Advertising communication media and supports.

- 9.1 Written press.
- 9.2 Radio.
- 9.3 Television.
- 9.4 Cinema.
- 9.5 External advertising.
- 9.6 Other advertising means.

Lesson 10: Media investigation and planning.

- 10.1 Introduction.
- 10.2 Research bodies.
- 10.3 The media plan.

Lesson 11: Merchandising.

- 11.1 Concept merchandising.

11.2 Merchandising plan.

Lesson 12: The advertising agency. The advertising agency. Structure and functioning.

- 12.1 Who is in the agency and what does it do?
- 12.2 Structure of an advertising agency.
- 12.3 Client services: accounts.
- 12.4 Creative and production department.
- 12.5 Research department.
- 12.6 Media department.
- 12.7 Remuneration of the agency.
- 12.8 Presentation in the presence of the advertiser.
- 12.9 Preparation of the presentation.
- 12.10 Selection of an agency.

Lesson 13: The New Advertising.

- 13.1 The consumer as the new structural axis.
- 13.2 The culture of entertainment.
- 13.3 New advertising models.
- 13.4 Communicational interactivity.
- 13.5 The 7 keys of the new commercial communication.
- 13.6 New approach, new processes.
- 13.7 Responsible consumption.
- 13.8 The new experience.

5560 MARKETING RESEARCH

Lesson 1

Concept and planning of commercial research.

- 1.- The system of information marketing.
- 2.- Concept and characteristics of the Commercial Research (CR).
- 3.- Planning of RC.
- 4.- Organization of an RC department.
- 5.- Firms and market research associations.
- 6.- ESOMAR recommendations.

Lesson 2

Sources of information.

- 1.- Concept and classification.
- 2.- Primary sources.
- 3.- Secondary sources.
 - 3.1.- Databases.
 - 3.2.- Geomarketing.



- 3.3.- Evaluation of secondary sources.
- 3.4.- Secondary information in the Spanish market.

Lesson 3

Qualitative research.

- 1.- Qualitative techniques.
- 2.- Techniques of creativity.
- 3.- Group dynamics.
- 4.- Interview.
- 5.- Project techniques.

Lesson 4

Descriptive research and causal research.

- 1.- Primary sources.
- 2.- Survey.
- 3.- Observation.
- 4.- Pseudo-buying.
- 5.- Causal research.
- 6.- Experimentation.

Lesson 5

Design of questionnaires.

- 1.- Introduction.
- 2.- Development of the questionnaire.
- 3.- Evaluation of the questionnaire.
- 4.- Solving problems.
- 5.- Pilot questionnaire.

Lesson 6

Measurement and scales.

- 1.- Measurement, scales and properties.
- 2.- Classes of scales
- 3.- Considerations when designing scales.
- 4.- Reliability of the scales.
- 5.- Validity of the scales.
- 6.- Scale evaluation criteria.

Lesson 7

Sample selection techniques.

- 1.- Sampling, fundamental concepts.
- 2.- Sampling errors.
- 3.- Types of sampling.
- 4.- Sampling design.



5.- Determination of the sample size and sampling error.

Lesson 8

Field work.

- 1.- Concept and process.
- 2.- Work plan.
- 3.- Selection of field personnel.
- 4.- Training of interviewers.
- 5.- Supervision and control of field work.
- 6.- Evaluation of field work.

Lesson 9

Analysis of information.

- 1.- Prior considerations.
- 2.- Stages of information analysis.
- 3.- Univariate analysis techniques.
- 4.- Bivariate analysis techniques.
- 5.- Multivariate analysis techniques.

Lesson 10

Report preparation.

- 1.- Importance of the report.
- 2.- Types of report.
- 3.- Organization of the report.
- 4.- Presentation of the report.

5562 COMMERCIAL DISTRIBUTION AND ELECTRONIC MARKETING

I. COMMERCIAL DISTRIBUTION AND THE DISTRIBUTION CHANNEL.

1. Nature and functions of commercial distribution.
2. Distribution channel. Structure and composition.
3. The environment of the channels.
4. Commercial distribution in marketing and in the economic system.
5. Analysis of the distribution channels.

II. STRATEGIES FOR COMMERCIAL DISTRIBUTION.

1. Strategic decisions on distribution channels.
2. Design and selection of distribution channels.
3. Internal relations in the distribution channel.



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III. MARKETING AND NEW TECHNOLOGIES.

1. Digital media for Marketing.
2. Origin, characteristics and functioning of Internet.
3. Internet applications and services of relevance to marketing.

IV. INTERNET AND COMMERCIAL DISTRIBUTION.

1. Internet as a market.
2. The power of the consumer on the Web.
3. Decisions over navigation and consumption in Internet.

V. ELECTRONIC COMMERCE.

1. Modalities of electronic commerce.
2. Security requirements.
3. Payment gateways.

VI. THE DIGITAL MARKETING STRATEGY.

1. Decision-making in marketing strategy.
2. Opportunities in the digital environment.
3. Competitive strategies.
4. Marketing relations in the digital environment.

VII. COMMERCIAL DISTRIBUTION AND THE INTERNET DISTRIBUTION CHANNEL.

1. Intermediation, disintermediation and reintermediation.
2. Functions of the intermediaries in Internet.
3. Types of on-line intermediaries.

VIII. VIRTUAL ESTABLISHMENT.

1. Advantages of virtual establishments.
2. Merchandising in the virtual environment.
3. Physical distribution strategies.

5563 CONSUMER BEHAVIOUR

Lesson 1- MARKETING AND CONSUMER BEHAVIOUR.

- Elemental questions.
- The responsibility of knowledge.
- The expected benefits.
- The historical reference, present and future.

Lesson 2- THE STUDY OF NEEDS.

- Approaches to behavioural science: the psychological perspective.
- The study of needs.



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Lesson 3- THE DEMAND ENVIRONMENT.

- Influences on the individual.
- Demographic setting.
- Economic setting.
- Consumer expectations and trust.

Lesson 4- CULTURE AND BEHAVIOR OF THE CONSUMER.

- Cultural characteristics and inputs for marketing.
- Socialization and cultural investigation.
- Values, tendencies and cultural change.

Lesson 5- SOCIAL STRATA.

- Inequality and social classes.
- Principal determinants.
- Measurement procedures.
- Social strata and consumer decisions.

Lesson 6- THE GROUPS.

- Group membership.
- Influence of reference groups.
- Leadership analysis.
- The family consumer unit.

Lesson 7- PROCESSING INFORMATION: ANALYSIS OF PERCEPTION

- Acquisition of information.
- Perceptive measurement.
- Understanding and application.

Lesson 8- LEARNING AND MEMORY.

- Learning, processes and utility for marketing.
- Memory, storage and fixation strategies.

Lesson 9- PERSONALITY AND STYLES OF LIFE.

- Structure of the personality.
- Lifestyles and typologies.

Lesson 10- ATTITUDES AND ATTITUDINAL CHANGES.

- Characteristics and nature.
- Cognitive dissonance.
- Marketing and attitudinal change.

Lesson 11- THE PURCHASING DECISION PROCESS

- Recognition of the problem.
- Searching for information.



- Purchasing habits.
- Selection of the establishment.
- Brand selection.
- Influential factors and purchasing patterns.
- Evaluation, results and post-purchasing behavior.

5564 SECTORIAL MARKETING

Lesson 1.- MARKETING OF SERVICES

- Introduction to the marketing of services.
- Concept of the marketing of services.
- Principal characteristics of the marketing of services.
- Strategies and tactics of the marketing of services.
- Principal challenges of the marketing of services.
- Principal tendencies of the marketing of services.
- Practical applications of the marketing of services.

Lesson 2.- TOURISM MARKETING.

- Introduction to tourism marketing.
- Concept of tourism marketing.
- Principals characteristics of tourism marketing.
- Strategies and tactics of tourism marketing.
- Principal challenges of tourism marketing.
- Principals tendencies of tourism marketing.
- Practical applications of tourism marketing.

Lesson 3.- FASHION MARKETING.

- Introduction to fashion marketing.
- Concept of media marketing.
- Principal characteristics of fashion marketing.
- Strategies and tactics of fashion marketing.
- Principal challenges of fashion marketing.
- Principals tendencies of fashion marketing.
- Practical applications of fashion marketing.

Lesson 4. -MARKETING TO CHILDREN.

- Introduction to child marketing.
- Concept of child marketing.
- Principal characteristics of child marketing.
- Strategies and tactics of child marketing.
- Principal challenges of child marketing.
- Principal trends of child marketing.



- Practical applications of child marketing.

Lesson 5.-INTERNATIONAL MARKETING.

- Introduction to international marketing.
- Concept of international marketing.
- Principal characteristics of international marketing.
- Strategies and tactics of international marketing.
- Principal challenges of international marketing.
- Principal trends of international marketing.
- Practical applications of international marketing.

Lesson 6.- BANK MARKETING.

- Introduction to bank marketing.
- Concept of bank marketing.
- Principal characteristics of bank marketing.
- Strategies and tactics of bank marketing.
- Principal challenges of bank marketing.
- Principal tendencies of bank marketing.
- Practical applications bank marketing.

Lesson 7- SOCIAL MARKETING.

- Introduction to social marketing.
- Concept of social marketing.
- Principal characteristics of social marketing.
- Strategies and tactics of social marketing.
- Principal challenges of social marketing.
- Principal tendencies social marketing.
- Practical applications of social marketing.

Lesson 8.- SPORTS MARKETING.

- Introduction to sports marketing.
- Concept of sports marketing.
- Principal characteristics of sports marketing.
- Strategies and tactics of sports marketing.
- Principal challenges of sports marketing.
- Principal tendencies of sports marketing.
- Practical applications of sports marketing.



➤ **Block B: Business Administration and Management**

5565 STRATEGIC MANAGEMENT II

BLOCK 0. INTRODUCTORY CONCEPTS

Lesson. THE STRATEGIC PROCESS.

1. Strategic analysis.
 - 1.1. External analysis.
 - 1.1.1. The general environment.
 - 1.1.2. The specific environment.
 - 1.2. Internal analysis.
 - 1.2.1. Internal business auditing.
 - 1.2.2. Cooperative internal auditing.
 - 1.3. The formulation of strategies.
 - 1.3.1. Competitive generic strategies.
 - 1.3.2. Strategic development management.
 - 1.3.3. Strategic development methods.

BLOCK I: STRATEGY IMPLEMENTATION.

Lesson 1: EVALUATION AND SELECTION OF STRATEGIES.

- 1.1. The evaluation process and the selection of strategies.
- 1.2. Strategic opportunities.
- 1.3. The feasibility of strategies.
- 1.4. The acceptability of strategies.

Lesson 2: THE IMPLEMENTATION OF STRATEGIES: ORGANIZATIONAL SUPPORT.

- 2.1. Implementation of the strategy and organizational change.
- 2.2. Relation between strategy and organizational structure.
- 2.3. Management and leadership.
- 2.4. The strategic management of Human Resources.
- 2.5. Organizational culture.

Lesson 3. PLANNING AND STRATEGIC CONTROL.

- 3.1. Strategic planning.
- 3.2. Functional strategies.
- 3.3. Strategic control.
- 3.4. The design of an information system.

BLOCK II: STRATEGIC ANALYSIS OF INDUSTRIAL SECTORS.

Lesson 4: THE MANAGEMENT OF DIVERSIFIED COMPANIES.

- 4.1. Strategic business units (SBU).
- 4.2. Cooperative strategy and value creation.



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- 4.3. Basic management models in diversified firms.
- 4.4. The group of firms.

Lesson 5: INTERNATIONALIZATION STRATEGY.

- 5.1. The multinational firm.
- 5.2. Global competition: factors and strategies.
- 5.3. Localization strategies in foreign markets.
- 5.4. Management of the multinational firm.

Lesson 6: STRATEGIES BASED ON INDUSTRIAL CHARACTERISTICS.

- 6.1. Competition in new and emergent industries.
 - 6.1.1. Characteristics of emergent industries.
 - 6.1.2. Strategies for emergent industries.
- 6.2. Competition in mature industries.
 - 6.2.1. Characteristics of mature industries.
 - 6.2.2. Strategies for mature industries.
- 6.3. Competition in industries in decline.
 - 6.3.1. Characteristics of industries in decline.
 - 6.3.2. Strategies for industries in decline.
- 6.4. Competition in fragmented industries.
 - 6.4.1. Characteristics of fragmented industries.
 - 6.4.2. Strategies for fragmented industries.

Lesson 7: STRATEGIES FOR INDUSTRIES WITH A TECHNOLOGICAL BASE.

- 7.1. Conceptual aspects.
- 7.2. Technology and its effects on industry.
 - 7.2.1. Effects of industrial modernization.
 - 7.2.2. Effects on the structure of industry.
- 7.3. Characteristics of technology-based industries.

5566 HUMAN RESOURCE MANAGEMENT II

HR MANAGEMENT II.

1. Introduction.

- 1.1. Subject matter in common.
- 1.2. Functions of the human resources director. Opportunities and challenges.

2. Basic concepts: attitudes, worker satisfaction and productivity.

- 2.1. Personality: fundamental attributes and their relation with jobs.
- 2.2. Theories of perception. - Management implications of these concepts.
- 2.3. The learning process.

3. How to incentivize and to motivate individuals? Main theories.

- 3.1. Introduction to motivation.
- 3.2. Classic concepts and theories: the hierarchy of needs, X and Y theory of motivation-hygiene.
- 3.3. Present-day theories: needs, the establishment of goals, reinforcement, equity, and expectations.

4. Individual incentivization plans. Applications.

- 4.1. Motivation and Management by Objectives. Concept.
- 4.2. Behavioral change.
- 4.3. Incentivization programs and forms of employee commitment.
- 4.4. Individual remunerative types. Variable remuneration and competence-based remuneration.

5. Individual decision-making.

- 5.1. The rational process of decision-making. Model for participation and motivation of employees.
- 5.2. Business decisions: intuition and identification of problems.
- 5.3. Generation and selection of alternatives.
- 5.4. Individual differences.
- 5.5. Restrictive patterns in decision making.

6. Management of human resources for groups. Basic concepts.

- 6.1. Concept and classification of groups.
- 6.2. Organizational structure of a work team: roles or functions, norms, group size and composition.
- 6.3. Decision-making in groups.
- 6.4. Group thought and decision-making in teams.

7. Group applications and group incentive plans.

- 7.1. Differences between groups and team work.
- 7.2. Classes of work teams: teams for problem solving, self-managed teams, and multi-functional teams.
- 7.3. Generation of high-performance teams: Commitment, remuneration, goals and structure.
- 7.4. Incentive systems at group level.
- 7.5. Transformation of the individual person into a group member.

8. The communicative process.

- 8.1. Concept and functions of communication.
- 8.2. The communicative process.
- 8.3. Communication media.
- 8.4. Formal and informal communication networks.
- 8.5. Communicative barriers.
- 8.6. Multicultural communication.

8.7. Practical implications for communication.

9. Leadership.

9.1. Concept.

9.2. Evolution of leadership theories: trait theory, behavioral and the management grid.

9.3. Contingency theories: the Fiedler model and goal-oriented theories and participation.

9.4. Leadership and charisma.

10. Power and politics.

10.1. Definition and sources of power.

10.2. Power and dependency. Group power: coalitions.

10.3. Concept of behavioral policy.

10.4. Image and ethics of political behavior. Management implications.

11. Conflict and negotiation

11.1. Conceptual evolution on the conflict.

11.2. Distinction between functional and dysfunctional conflict.

11.3. Stages of conflict development.

11.4. Negotiation: concept and strategies.

12. The evaluation of performance.

12.1. Evaluation objectives and criteria for subsequent remuneration.

12.2. The evaluators and evaluation methods.

12.3. Feedback.

13. Systems of rewards and remuneration.

13.1. Determinants and classes of reward systems.

13.2. Programs and forms of remuneration.

13.3. Types of rewards.

14. The remuneration of managers.

14.1. Diversity in the factors to explain management remuneration.

14.2. Management remuneration models. Variables and hypothesis.

14.3. The management contract.

15. Organizational structure, implications for remuneration and incentives.

15.1. Common organizational designs. Adaptation of rewards to working jobs.

15.2. Elements.

15.3. The selection of structures.

16. The organizational culture. A method for interaction.

16.1. Definition and functions.

- 16.2. Generation and maintenance.
- 16.3. Cultural transmission to firm staff.

5569 COMPANIES SET-UP AND SMES MANAGEMENT

COMPANIES SET-UP AND SMES MANAGEMENT

Firm and entrepreneur. The role of the entrepreneur in economic analysis. The entrepreneur as a creator.

The business idea. Identification and evaluation of business opportunities.

The business plan.

Sources of financing in the new firm.

The constitution of the firm.

SME management.

5567 OPERATIONS MANAGEMENT II

Lesson 1.- Inventory management: independent demand.

Lesson 2.- Scheduling operations.

- 2.1.- Load assignation.
- 2.2.- Optimization techniques.
- 2.3.- Sequencing and scheduling.

Lesson 3.- Planning, programming, and project control.

- 3.1.- Project analysis of random duration.
- 3.2.- Cost control for project completion.

Lesson 4.- Maintenance and reliability.

JUST-IN-TIME PRODUCTION SYSTEMS AND ADJUSTED PRODUCTION.

Lesson 1. Introduction to just-in-time production and adjusted production.

- 1.1.- Evolution of productive paradigms.
- 1.2.- Analysis of the value chain.

Lesson 2.- Techniques, tools and good practice in Lean Manufacturing

- 2.1.- LEAN metrics.
- 2.2.- The principle of transparence and good practice of visual management.
- 2.3.- 5S.
- 2.4.- TPM.
- 2.5.- Standardized work.
- 2.6.- Work instructions.
- 2.7.- SMED techniques.
- 2.8.- A3 thought.

- 2.9.- Client focus, simplicity.
- 2.10.- Theory of restrictions and LEAN.

➤ Non-Block Related Optional Courses

5570 MANAGEMENT CONTROL

Traditional management control

1. The budgetary process.

- 1.1. General considerations.
- 1.2. The master budget.
- 1.3. Budgetary techniques.

2. Operational budgets.

- 2.1. Introduction.
- 2.2. Sales budget.
- 2.3. Production budget.
- 2.4. Budgets for expenditure concepts.
- 2.5. Commercial budget.
- 2.6. Administration budget.

3. Investment budgets.

- 3.1. Concept and objectives
- 3.2. Structure of investment budget.
- 3.3. Control of investment budget.

4. Financial forecasts.

- 4.1. Forecast profit and loss account.
- 4.2. Forecast Treasury account.
- 4.3. Forecast balance.

5. Budgetary Control.

- 5.1. General Considerations.
- 5.2. Deviation analysis:
 - 5.2.1. Classes of costs.
 - 5.2.2. Cost centres.

5573 MANAGEMENT OPERATIVE METHODS

INTRODUCTION TO OPERATIONAL INVESTIGATION.

Lesson 1. ORIGINS OF OPERATIONAL INVESTIGATION.

1.1.-Origins of Operational Investigation.

Lesson 2. STATES OF AN OPERATIONAL INVESTIGATION STUDY.

2.1.- Definition of the problem and collection of data.

2.2.- Formulation of a Mathematical Model that represents the System Under Study.

2.3.- Obtaining a Solution from the Model.

2.4.- Model test.

2.5.- Establishment of Controls over the solution.

2.6.- Implementation of the solution.

LINEAR PROGRAMMING: POST-OPTIMAL ANALYSIS

Lesson 3. LINEAR PROGRAMMING PROBLEMS. COMPUTER-BASED SOLUTION.

3.1.- Definition of the linear programming problem.

3.2.- Formulation and solution of LP models with a spreadsheet and with WinQSB or other alternative software.

Lesson 4. POST-OPTIMAL ANALYSIS.

4.1.- Introduction.

4.2.- Sensitivity analysis.

4.3.- Parametric linear programming.

TRANSPORT AND ASSIGNATION PROBLEMS

Lesson 5. TRANSPORT PROBLEMS.

5.1.- Definition of the transport problem.

5.2.- Formulation and solution with a spreadsheet and with WinQSB or other alternative software.

Lesson 6. PROBLEMS OF ASSIGNATION.

6.1.- Definition of the assignation problem.

6.2.- Formulation and solution with a spreadsheet and with WinQSB or other alternative software.

INTRODUCTION TO NETWORK FLOW PROBLEMS.

Lesson 7. INTRODUCTION.

7.1.- Applications.

7.2.- Definitions and notation.

7.3.- Network models.



Lesson 8. SHORTEST ROUTE PROBLEMS.

- 8.1.- Definition of the shortest-route problem.
- 8.2.- Formulation and solution with a spreadsheet and with WinQSB or another alternative software.
- 8.3.- Shortest route problem. Other applications.

Lesson 9. MAXIMUM FLOW PROBLEMS.

- 9.1.- Definition of the maximum flow problem.
- 9.2.- Formulation and solution with a spreadsheet and with WinQSB or another alternative software.

Lesson 10. MINIMUM COST FLOW PROBLEMS.

- 10.1.- Definition of the minimum cost flow problem.
- 10.2.- Formulation and solution with a spreadsheet and with WinQSB or another alternative software.

METAHEURISTICS.

Lesson 11. NATURE OF METAHEURISTICS. PRINCIPAL STRATEGIES.

- 11.1.- Definition of metaheuristics.
- 11.2.- Classification of metaheuristics.
- 11.3.- Tabu search, Genetic algorithms and Simulated Temple.
- 11.4.- Applications.

INTRODUCTION OF SIMULATION.

Lesson 12. SIMULATION FOR DECISION-MAKING.

- 12.1.- Concepts.
- 12.2.- Random numbers.
- 12.3.- Simulation of distributions.
- 12.4.- Completion of Basic Simulations.

5572 MULTIVARIATE METHODS IN DATA ANALYSIS

Unit 1

- The survey and the questionnaire: problem and typology.
- Analysis of metric variables.
- Analysis of a table of frequencies.
- Analysis of variable categories.
- Analysis of textual variables.

Unit 2

- Analysis of classification.

Pattern recognition.
Analysis of multiple tables.
Regression models.

5571 LABOUR LAW

LESSON 1

INTRODUCTION.

- 1.1. The purpose of Labour Law.
- 1.2. Birth and development of Labour Law.
- 1.3. The functions of Labour Law.
- 1.4. Development in Spain.
- 1.5. Current problems of labour Law.

LESSON 2

SOURCES OF LABOUR LAW.

- 2.1. Concept and remuneration of sources.
- 2.2. The Spanish Constitution of 27 December 1978
- 2.3. International and supranational norms.
- 2.4. Laws.
- 2.5. Regulations.
- 2.6. The normative power of the Autonomous Communities.
- 2.7. Collective Agreements.
- 2.8. Custom.
- 2.9. The general principles of Law.
- 2.10. Jurisprudence.
- 2.11. The nature of norms.
- 2.12 Determination of applicable norms and the competent jurisdiction.
- 2.13. Relations between concurrently valid norms.
- 2.14. Relations between successive norms over time.
- 2.15. Relations between norms and individual freedoms: The most beneficial contractual conditions.
- 2.16. Relations between norms and individual freedom: indisponibility of Laws.
- 2.17. Prescription and cessation of Laws.
- 2.18. Application of norms: Employment administration and sanctioning procedure.

LESSON 3

TRADE UNION FREEDOMS.

- 3.1. Typology of trade union organizations.
- 3.2. Trade Union History. Stages of legal recognition.
- 3.3. International regulations on trade union freedom.
- 3.4. Spanish regulations.
- 3.5. Individual positive trade-union freedom.



- 3.6. Individual negative trade-union freedom.
- 3.7. Internal collective trade-union freedom.
- 3.8. External trade-union freedom. Trade-union freedom.
- 3.8.1. Types of trade unions in the Spanish order.
- 3.8.2. Essential and additional content in trade-union freedom.
- 3.8.3. Recognized rights of all trade unions.
- 3.8.4. Recognized rights of certain trade unions.
- 3.9. The protection of trade-union freedom.
- 3.10. Trade union responsibility.
- 3.11 Business organizations.

LESSON 4

REPRESENTATION AND PARTICIPATION IN THE FIRM.

- 4.1. Participation of workers in the firm.
- 4.2. Representative employee bodies in the firm.
- 4.3. Forms of participation.
- 4.4. Unitary representation in the Spanish order.
- 4.5. Electoral procedure.
- 4.6. Regulation of the representative mandate.
- 4.7. Competitions and duties of the representatives.
- 4.8. Guarantees and facilities of the representatives.
- 4.9. Trade-union action in the firm: trade-union sections and trade-union delegates.

LESSON 5

COLLECTIVE BARGAINING.

- 5.1. Collective bargaining in the Constitution
- 5.2. Bargaining units.
- 5.3. Concurrency of Agreements.
- 5.4. Non-application of the Collective Agreement.
- 5.5. Legitimacy to bargain.
- 5.6. Adoption of agreements.
- 5.7. Bargaining procedure: duty to bargain.
- 5.8. Registration, depositing, publication and control over illegality/harmfulness of the Agreement.
- 5.9. Adhesion and extension of the Collective Agreement.
- 5.10. Content of the collective Agreements.
- 5.11. Duration of the collective Agreement.
- 5.12. Application and interpretation of the Agreements.
- 5.13. Extra-statutory Collective Agreements.

LESSON 6

THE RIGHT TO STRIKE.

- 6.1. Legal definition of the strike: crime, freedom, right.



- 6.2. Regulation of the strike in the Spanish order.
- 6.3. Titularity of the right to strike.
- 6.4. Exercise of the right to strike.
 - 6.4.1. Declaration, communication, and advertising.
 - 6.4.2. Occupation of work centres.
 - 6.4.3. Security services and maintenance of the firm.
- 6.5. Illegal strikes.
 - 6.5.1. The “political” strike.
 - 6.5.2. Solidarity strikes.
 - 6.5.3. Legal strikes and illegal strikes (over previously agreed conditions). The duty to be peaceful.
- 6.6. Abusive strike modalities.
- 6.7. Strikes in essential services. Setting of minimum services.
- 6.8. Termination of the strike: obligatory bargaining. Agreement to end the strike.

LESSON 7

MANAGEMENT LOCK-OUTS. THE COLLECTIVE CONFLICT.

- 7.1. The law of management lock-outs in the Spanish order.
- 7.2. The employment conflict. Concept and classes.
- 7.3. Procedures for the solution of collective conflicts.

LESSON 8

THE EMPLOYMENT CONTRACT.

- 8.1. The employment contract: concept, functions, elements.
- 8.2. Employment relations excluded from employment law.
- 8.3. Special employment relations.
- 8.4. Capability to contract as a worker.
- 8.5. Capability to work.
- 8.6. The working entrepreneur.
- 8.7. Contracting and subcontracting of the entrepreneurial activity.
- 8.8. Dismissal of workers.
- 8.9. Temporary employment agencies.
- 8.10. The transmission of firms.

LESSON 9

EMPLOYMENT CONTRACTS.

- 9.1. Contractual freedom of the entrepreneur.
- 9.2. The form of the contract.
- 9.3. The test period.
- 9.4. Contract duration: permanent or temporary.
- 9.5. Contracts for training and learning.
- 9.6. Works contract in practices.
- 9.7. The part-time employment contract and the substitution contract.



- 9.8. The fixed periodic part-time contract and the fixed seasonal contract.
- 9.9. Distance work.
- 9.10. Stimulation of permanent contracting and contracting incentives.
- 9.11. Contracting of disabled workers.

LESSON 10

THE EMPLOYMENT SERVICE: DETERMINATION AND MODIFICATION.

- 10.1. Determination of the service: the professional classification.
- 10.2. Functional mobility.
- 10.3. Promotion.
- 10.4. Geographical mobility.
- 10.5. Substantial modification of working conditions.

LESSON 11

WORKING HOURS AND WORK BREAKS.

- 11.1. Working day.
- 11.2. Overtime.
- 11.3. Recoverable hours.
- 11.4. Work schedule.
- 11.5. Work calendar.
- 11.6. Weekly rest periods.
- 11.7. Working holidays.
- 11.8. Annual holidays.

LESSON 12

THE SALARY

- 12.1. Concept of the salary.
- 12.2. Extra-salarial payments.
- 12.3. Composition of the salary.
- 12.4. Salary modalities.
- 12.5. Salary systems.
- 12.6. Determination of the salary.
- 12.7. Payment of the salary.
- 12.8. Salary protection.

LESSON 13

OTHER RIGHTS AND DUTIES OF THE WORKER

- 13.1. Workers' rights.
- 13.2. Duties of the worker.

LESSON 14

CONTRACT INTERRUPTION AND SUSPENSION

- 14.1. Remunerative interruptions.



14.2. Contract suspension.

14.3. Voluntary absence from work

LESSON 15

TERMINATION OF THE EMPLOYMENT CONTRACT

15.1. Disciplinary dismissal.

15.2. Collective dismissal.

15.3. Dismissal due to "*force majeure*"

15.4. Dismissal due to objective causes.

15.5. Termination due to death, retirement or incapacity of the entrepreneur.

15.6. Termination of the contract due to cessation of the legal person of the entrepreneur.

15.7. Resignation of the worker.

15.8. Repudiation of the contract by the worker for a justifiable cause.

15.9. Termination due to death, retirement, or incapacity of the worker.

15.10. Termination by mutual agreement.

15.11. Termination for agreed reasons.

15.12. Termination due to temporary contracts.

LESSON 16

SOCIAL SECURITY LAW.

16.1. Concept of Social Security.

16.2. Spanish Social Security Law.

16.3. Field of application of the Social Security system.

16.4. Social Security management.

16.5. Constitution of the legal relation with Social Security.

16.6. The obligation to make payments.

16.7. Protective action. Professional contingencies and common contingencies.

16.8. Protective action. Social Security payments.