



Universitat de Lleida

DEGREE CURRICULUM **ECONOMICS AND BUSINESS**

Coordination: ALLEPUZ CAPDEVILA, RAFAEL

Academic year 2023-24

Subject's general information

Subject name	ECONOMICS AND BUSINESS			
Code	101804			
Semester	ANUAL CONTINUED EVALUATION			
Typology	Degree	Course	Character	Modality
	Bachelor's Degree in Law	1	COMMON/CORE	Attendance-based
Course number of credits (ECTS)	9			
Type of activity, credits, and groups	Activity type	PRAULA		TEORIA
	Number of credits	3.6		5.4
	Number of groups	3		1
Coordination	ALLEPUZ CAPDEVILA, RAFAEL			
Department	ECONOMICS AND BUSINESS			
Teaching load distribution between lectures and independent student work	9 ECTS (25h/ECTS) 225 hores (40%) 90h presencials (60%) 135h treball autònom			
Important information on data processing	Consult this link for more information.			
Language	Català (60%)			
	Castellà (40%)			
Distribution of credits	La part d'Economia suposa 6 crèdits			
	La part d'Empresa suposa 3 crèdits.			

Teaching staff	E-mail addresses	Credits taught by teacher	Office and hour of attention
ALLEPUZ CAPDEVILA, RAFAEL	rafael.allepuz@udl.cat	10,8	
JUAREZ RUBIO, MARIA ISABEL	mariaisabel.juarez@udl.cat	5,4	

Subject's extra information

The subject syllabus comprises two clearly differentiated parts, the first of which deals with Economics and the second with Enterprises. As far as the total content and time involved are concerned, the first accounts for two-thirds of the total, which in terms of ECTS credits equals 6 credits out of a total of 9. These same proportions largely apply to the final qualification, once students have obtained a minimum score to prove understanding and knowledge of the basic contents of each part or, in other words, of Economics and of Enterprise.

Learning objectives

Targets

Explain the economic and accounting concepts (CB1, CES1, CEU1, CEU2).

Use relevant economic, statistical and business information (CB1, CB2, CES1, CES2).

Use the technical terminology of the economic and business field (CES1, CES2, CEU1, CEU2).

Achieve a basic knowledge of the financial information provided by companies from the annual accounts (CES2, CEU2).

Competences

University of Lleida strategic competences

- Correctness in oral and written language.

Goals

- Using technical terminology characteristic of the economic and business

Degree-transversal competences

- Ability to work in a team (Interaction ability)

Goals

- Using economic information, statistics and relevant business
- Ability to analyse and synthesize (Instrumental ability)

Goals

- Explain the economic and accounting concepts
- Using economic information, statistics and relevant business

Subject contents

Subject contents

FIRST BLOCK: ECONOMY

1. An overview of the economy.
2. Economic actors
3. Production, income and happiness.
4. The world of production. Economic growth and economic development.
5. Finance.
6. Inequality and poverty.
7. Work and unemployment.
8. The role of the state.
9. The international dimension.

SECOND BLOK: BUSINESS

10. Accounting

Historical development and corporate social responsibility.

Users of accounting information.

Financial information and conflict of interests.

Economic effects of accounting information.

Regulation of financial information.

11. The conceptual framework in our accounting system

The new 2007 General Accounting Plan.

Conceptual framework: annual accounts; true and fair view; information requirements; accounting principles; elements of the annual accounts; entry and evaluation criteria.

Financial balances: objectives and classification; compulsory documents; formulation, approval and communication.

12. Study of balances

Non-current assets.

Current assets.

Net assets.

Non-current liabilities.

Current liabilities.

13. Study of the profit and loss account

Concept and classification of profit/loss.

Components of profit/loss: revenue and expenditure.

Structure and content of the profit and loss account.

14. Statement of changes in net assets

SME model and structure of the account.

Brief reference to double statements in companies obliged to draw up normal annual accounts.

15. The report

Concept, functions of this financial statement and conditions of formulation.

Minimum report content for an SME.

16. Information complementary to the annual accounts

Management report: contents and companies required to produce it.

Audit report: type of report and societies that are required to be audited.

Cashflow statements: the compulsory nature of these statements for companies that draw up normal annual accounts.

Utility of this new statement for third parties.

Segmented information for inclusion in the report.

17. Financial analysis of the annual accounts

Debt.

Solvency.

Management of collections and payments.

Asset management.

Working capital.

The break-even point.

Measurement of profitability.

Methodology

Training activities in Large Group.

Classes in large groups will be held weekly, in a two-hour session and a one-hour one. These sessions will serve for the theoretical development of the topics that are part of the program, that is, the purpose of the classes is the acquisition of knowledge and skills by referring to manuals, texts and work dynamics that facilitate the understanding and assimilation of theoretical contents. .

Training activities in medium groups.

Classes will be held weekly in one-hour sessions. In these classes there will be seminars, text comments, practices and case studies, debates and collective tutorials. In these classes, students will have to do the exercises, comments of roofs and diverse activities related to the contents of the subject.

Development plan

Weeks	Week face-to-face	Autonomous work
1	Presentation of the subject program. Práctica en el aula	Read the program. Beginning of Lesson work
2	Explained Lesson 1 Correction of practical activity	Study and assimilation of the lessons explained. Work practice
3	Explained Lesson 2 Correction of practical activity	Study and assimilation of the lessons explained. Work practice
4	Explained Lesson 3 Correction of practical activity	Study and assimilation of the lessons explained. Work practice
5	Explained Lesson 3 Correction of practical activity	Study and assimilation of the lessons explained. Work practice
6	Explained Lesson 4 Corrección de la actividad práctica	Study and assimilation of the lessons explained. Work practice
7	Explained Lesson 4 Correction of practical activity	Study and assimilation of the lessons explained. Work practice
8	Explained Lesson 5 Correction of practical activity	Study and assimilation of the lessons explained. Work practice
9	Book evaluation test.	Prepare the test

10	Explained Lesson 6	Study and assimilation of the lessons explained.
	Correction of practical activity	Work practice
11	Explained Lesson 7	Study and assimilation of the lessons explained.
	Correction of practical activity	Work practice
12	Explained Lesson 8	Study and assimilation of the lessons explained.
	Correction of practical activity	Work practice
13	Explained Lesson 8	Study and assimilation of the lessons explained.
	Correction of practical activity	Work practice
14	Explained Lesson 9	Study and assimilation of the lessons explained.
	Correction of practical activity	Work practice
15	A final thought.	Study and assimilation of the lessons explained.
	Correction of practical activity	Work practice
16-17	Assessment test of all lessons	Prepare the avaluation test
18		
19	Recovery of the evaluation test of all the lessons	Prepare the avaluations test
1	Explained Lesson 10	Study and assimilation of the lessons explained.
	Correction of practical activity	Work practice
2	Explained Lesson 11	Study and assimilation of the lessons explained.
	Correction of practical activity	Work practice
3	Explained Lesson 12	Study and assimilation of the lessons explained.
	Correction of practical activity	Work practice
4	Explained Lesson 12	Study and assimilation of the lessons explained.
	Correction of practical activity	Work practice
5	Explained Lesson 13	Study and assimilation of the lessons explained.
	Correction of practical activity	Work practice
6	Explained Lesson 14	Study and assimilation of the lessons explained.
	Correction of practical activity	Work practice
7	Explained Lesson 15	Study and assimilation of the lessons explained.
	Correction of practical activity	Work practice

8	Explained Lesson 16	Study and assimilation of the lessons explained.
	Correction of practical activity	Work practice
9	Assessment test of all lessons	Prepare the avaluation test
19	Recovery of the evaluation test of all the lessons	Prepare the avaluations test

Evaluation

Students can follow, at the same time, one of these two itineraries. Continuous evaluation or single final assessment (alternative).

Five Examination written:

Examinations written developing program themes. They will be done throughout the course, one in week 9 (15% of the final subjecte), one in week 13 (20% of the final subjecte) and one in the final exam week (25% of the final subjecte) in the first semester. In the second semester at week 9 of the semester and in the week of final exams. The first three examinations will deal with tne Economics part (topics 1-9) and the obligatory reading book and fifth examination on the Business side (topics 10-16).

PRACTICES. Eritten exercises on explanations in class, commenting on the articles from the economic press, recomendad tests, accounting exercise, etc. They will be carried out a minimum periodicity of fifteen days. In total they will represent 22% of the final subjecte corresponding 10% to the share of Economic (topics 1-9) and the other 12% to the Business share (topics 10-16). The qualification obtained in this section shall not be recovered by any form of alternative examination.

ALTERNATIVE AVALUATION

In the event that a student documentaryly proves his/her inability to attend the scheduled activities within the continuous evaluation (for paid work, second or subsequent enrolment of the subject) he/she may be eligible to carry out a Unique test of validation of competencies and conditions that will be carried out on the day and in the schedule of evaluation of the degree for the final test of the or dinary evaluation.

The withdrawal of the single test during the first ten minutes of complention will entail the student's considerations as not presented, for the purposes of the final qualification.

The application for this evaluation modality must be made before 31 october which documentary accreditation and, once made, cannot be modified.

On the website of the Faculty (FDET) is the document to be filled out by the student and given to the teacher responsible for ythe subject. <http://www.fdet.udl.cat/export/sites/Fdet/ca/.galleries/Documents/Secretaria-documents/Sollicitude-davaluation-alternative.pdf>

IMPORTANT INFORMATION

In accordance with Article 3.1 of the UdL evaluation regulations, the student may not use, in any case, during the conduct of the evaluation test means not allowed or fraudulent mechanisms. A student who uses any fraudulent means related to test and/or wears unalced electronic devices must leave the examination or test it, and shall be subject to the consequences provided for in these regulations or any other internal UdL regulations.

Bibliography

Recommended bibliography

Varoufakis, Yanis (2015). *Economía sin corbata*. Editorial Destino. (Hi ha versió en català). LIBRO DE LECTURA OBLIGATORIA (PRUEBA DE EVALUACIÓN SEMANA 10).

Ha-Loon Chang (2015). *ECONOMÍA. Para el 99% de la población*. Editorial Debate.

Basic bibliography.

Torres López, J. (2017): *Introducción a la economía*. Madrid, Piràmide.

Additional bibliography

During the course, it will be indicated which complementary materials should be worked on the different topics.