



Universitat de Lleida

DEGREE CURRICULUM  
**ECONOMIC ENGINEERING**

Coordination: SEGURA CARLES, JORDI

Academic year 2021-22

Subject's general information

<b>Subject name</b>	ECONOMIC ENGINEERING			
<b>Code</b>	102408			
<b>Semester</b>	1st Q(SEMESTER) CONTINUED EVALUATION			
<b>Typology</b>	<b>Degree</b>	<b>Course</b>	<b>Character</b>	<b>Modality</b>
	Bachelor's degree in Industrial Organization and Logistics Engineering	3	COMPULSORY	Attendance-based
<b>Course number of credits (ECTS)</b>	6			
<b>Type of activity, credits, and groups</b>	<b>Activity type</b>	PRAULA		TEORIA
	<b>Number of credits</b>	3		3
	<b>Number of groups</b>	1		1
<b>Coordination</b>	SEGURA CARLES, JORDI			
<b>Department</b>	BUSINESS ADMINISTRATION			
<b>Important information on data processing</b>	Consult <a href="#">this link</a> for more information.			

Teaching staff	E-mail addresses	Credits taught by teacher	Office and hour of attention
SEGURA CARLES, JORDI	jordi.segura@udl.cat	6	

## Learning objectives

The student after having completed the subject, must have skills for the following aspects:

- You must be able to set up the balance sheet and the Profit & Loss Account of a company
- Calculate the main financial ratios derived from the accounting information
- Be able to take decisions in a reasoned manner from the financial perspective, in reference to the best options for financing, as well as the viability of future investment projects.
- Have the necessary tools to be able to take strategic decisions based on economic-financial information of company
- Have enough capabilities of the main fiscal obligations of the company and its impact on the day to day of the company. The subject combines theoretical lessons with the practical application of knowledge, with known examples that immediately generate a relation of the content of the subject with current aspects we can find in the media....

## Competences

B03 That students have the ability to gather and interpret relevant data (usually within their area of study) to make judgements that include a reflection on relevant social, scientific or ethical issues

B05 That students have developed those learning skills necessary to undertake further studies with a high degree of autonomy

CT4 To apply basic knowledge of entrepreneurship and professional environments

CG4 To solve problems with initiative, make decisions, creativity, critical reasoning and to communicate and transmit knowledge, skills and abilities in the field of Industrial Organizations Engineering

CG9 To organize and plan in the field of the company, and other institutions and organizations

## Subject contents

1.- Balance Sheet and Profit Loss Account

Balance Analysis. Working capital

Economic Depreciation / Finance return.

Effects of taxation

Economic Flow / Cash flow

Study of the effect of financing

## 2.- Book keeping

Double entry method

General Accounting Plan

Calculation of Profit Loss Account and Profit Tax

## 3.- Introduction to Company Taxation

IRPF

Profit Tax

Social Charges

Other taxes

## 4.- Analysis of Financial Statements

Economic Profitability

Financial leverage effect

## 5.- Valuation viability investments

Calculation of cash flow

VAN Tlr methods

## 6.- Introductions to Analytical accounting

Analytical accounting vs financial accounting

Cost methods: full cost / direct cost

## Methodology

The subject combines theoretical lessons with the practical applications of knowledge, with known examples that immediately generate a relation of the content of the subject with current aspects.

In each of the themes, there will be a first part of explanation of the main concepts, with the consequent immediate practical application

## Development plan

Part 1: Weeks 1 to 3

Part 2: Weeks 4 to 8

Part 3: Weeks 10-11

Part 4: Week 12

Part 5: Weeks 13-14

Part 6: Week 15

## Evaluation

First Exam: 30%

2nd Exam 35%

Exercices to be solved 35%

## Bibliography

Different materials will be provided throughout the course

As a reference of which you can do a good follow-up, mention:

Dirección Financiera

Mercedes García Parra / Josep M Jordà LLoret

Edicions UPC