



**Asignatura: EXCEL Y VBA para toma de decisiones B (F.  
Económicas)**

*Guía Docente*

*Curso académico: 2016-17*

## **Presentación**

<http://www.unav.edu/asignatura/excel-y-vba-para-toma-de-decisiones-b-f-economicas/>

# **EXCEL Y VBA para toma de decisiones B (F. Económicas)**

La asignatura introduce al alumno en el uso de modelos desarrollados en Excel y Visual Basic.

El uso del lenguaje de programación VBA incrementa la potencia de Excel como herramienta de cálculo y su capacidad de transmitir ideas de forma visual.

Los objetivos perseguidos en la asignatura son los siguientes:

- Familiarizar al alumno con Excel como herramienta de uso generalizado para realización de cálculos y análisis financieros.
- Posibilitar la aplicación práctica de los conocimientos contables y financieros adquiridos en otras asignaturas del grado.
- Obtener una visión general de los instrumentos financieros desde su vertiente práctica, abarcando desde activos de renta fija y renta variable, divisas e instrumentos derivados.

## **Datos Generales**

- Asignatura optativa de 6 ECTS (150 horas de trabajo)
- Curso: 3º/4º
- Idioma en que se imparte: castellano
- Primer día de clase: 1.09.2016
- Último día de clase: 1.12.2016
- Horario de clases expositivas: Jueves de 15 a 17, Aula 13
- Profesor:
- D. Antonio Juan Medrano ( [ajuanm@unav.es](mailto:ajuanm@unav.es) )

## **Competencias**

### **Competencias Básicas**

CB1 - Que los estudiantes hayan demostrado poseer y comprender conocimientos en un área de estudio que parte de la base de la educación secundaria general, y se suele encontrar a un nivel que, si bien se apoya en libros de texto avanzados,



incluye también algunos aspectos que implican conocimientos procedentes de la vanguardia de su campo de estudio.

CB2 - Que los estudiantes sepan aplicar sus conocimientos a su trabajo o vocación de una forma profesional y posean las competencias que suelen demostrarse por medio de la elaboración y defensa de argumentos y la resolución de problemas dentro de su área de estudio.

CB5 - Que los estudiantes hayan desarrollado aquellas habilidades de aprendizaje necesarias para emprender estudios posteriores con un alto grado de autonomía.

### **Competencias Generales**

CG3 - Dominar herramientas informáticas, matemáticas o técnicas relevantes para la actividad académica y profesional en lo económico y empresarial.

### **Competencias Específicas del grado en Economía**

CE10 - Aplicar el razonamiento matemático y las herramientas cuantitativas al análisis de la realidad económica.

CE11 - Manejar correctamente algunas aplicaciones informáticas en el análisis cuantitativo de las cuestiones económicas.

CE16 - Utilizar en las aplicaciones prácticas los conocimientos, capacidades y competencias adquiridas.

CE17 - Saber combinar el razonamiento económico con el propio de otras disciplinas.

CE19 - Aplicar con criterio técnicas cuantitativas, software adecuado y/ o procedimientos metodológicos en la realización de un trabajo sobre temas económicos.

### **Competencias Específicas del grado en Administración de Empresas**

CE8 - Desarrollar casos prácticos en temas relevantes en lo económico y empresarial.

CE9 - Trabajar con herramientas informáticas para la toma de decisiones.

CE10 - Aplicar el razonamiento matemático y/o las herramientas cuantitativas a la resolución de problemas asociados a la toma de decisiones en la empresa.

CE17 - Aplicar con criterio técnicas cuantitativas, software adecuado y/o procedimientos metodológicos en la realización de un trabajo sobre temas de alguna de las áreas de Administración y Dirección de Empresas.



## Programa

### Programa

Cada unidad se compone de dos partes: a) un modelo desarrollado en Excel + VBA con aplicaciones contables y financieras y b) una sección teórico-práctica sobre VBA con definiciones y ejemplos de uso.

Al finalizar el curso el alumno contará con las habilidades necesarias para adaptar estos modelos a situaciones reales y desarrollar nuevos modelos para necesidades concretas.

1. Unidad 1:
  - a. Modelo de Diagnóstico Financiero
  - b. Iniciación a VBA. Macros
2. Unidad 2
  - a. Modelo de Previsión de Insolvencia: Z-Altman
  - b. El Editor VBA. Objetos, propiedades, métodos.
3. Unidad 3
  - a. Modelo de Creación de Valor: del ROE al EVA
  - b. Rangos. Constantes y Variables en VBA
4. Unidad 4
  - a. Modelo de Previsión de Tesorería
  - b. Matrices en VBA. Funciones VBA, Excel y de usuario.
5. Unidad 5
  - a. Riesgo en Mercados Financieros: Beta, Correlación, Volatilidad.
  - b. Bucles en VBA: For...Next, Do...Loop
6. Unidad 6
  - a. Modelo de Análisis de Inversiones: VAN, TIR, Payback y Valoración
  - b. Estructuras de decisión en VBA: If...Endif, Select Case
7. Unidad 7
  - a. Instrumentos de Renta Fija: Letras del Tesoro, Bonos.
  - b. Comunicación con el usuario: InputBox, MsgBox.
8. Unidad 8
  - a. Renta Variable: Modelo de Gordon. Ampliación de Capital
  - b. Gestión de Errores en VBA
9. Unidad 9
  - a. Divisas: Tipo de cambio Forward. Arbitraje Contado/Forward
  - b. Funciones Matriciales en VBA. Eventos
10. Unidad 10
  - a. Futuros Financieros: Liquidación de P/G diarias. Cobertura con futuros. Estrategia de



Valor Relativo.

- b. Depuración de errores en VBA
- 11. Unidad 11
  - a. Opciones Financieras: Modelo Black-Scholes. Estrategias con Opciones.
  - b. Formulario de usuario en VBA ( parte 1)
- 12. Unidad 12
  - a. Simulación de Montecarlo en Excel + VBA
  - b. Formulario de usuario en VBA ( parte 2)
- 13. Unidad 13
  - a. Simulación de Montecarlo para valoración de opciones
  - b. Complementos en VBA
- 14. Unidad 14
  - a. Revisión Final

## **Actividades formativas**

### **Actividades formativas**

#### **1. Clases Expositivas ( 28 horas)**

En las clases presenciales ( 2 horas semanales x 14 semanas) se explicarán los aspectos más relevantes de los modelos así como los elementos del lenguaje de programación Visual Basic para Aplicaciones utilizados.

De cada unidad el alumno dispondrá, antes de cada sesión, de un Libro Excel que servirá de punto de partida para realizar prácticas y un fichero Word con un resumen de conceptos tratados.

#### **2. Prácticas en grupo ( 32 horas )**

El profesor propondrá prácticas obligatorias para su realización en grupos de 4/5 alumnos. Las prácticas se centrarán en la ampliación de los modelos estudiados o la creación de nuevos modelos.

Los alumnos dispondrán oportunamente de la descripción y contenido de las prácticas a realizar, con indicación del plazo de entrega.

La valoración de estas prácticas contará para la evaluación global de la asignatura.

En la valoración contarán los aspectos “estéticos” además de la precisión de los resultados y el uso de funcionalidades Excel+VBA.



### **3. Tutorías**

Los alumnos podrán acudir a la tutoría previa cita con el profesor para resolver dudas cada jueves en horario de 17:30 a 18:15

### **4. Trabajo personal (80 horas)**

La asignatura requiere una dedicación semanal de unas 5/6 horas para asimilar su contenido y la preparación de las distintas actividades formativas.

Se recomienda familiarizarse con el material de cada unidad antes de la sesión presencial semanal.

### **5. Evaluación ( 10 horas)**

Dado el carácter práctico de la asignatura, la evaluación se compone de un test final más el desarrollo individual de un modelo en Excel+VBA.

## **Evaluación**

### **Evaluación**

La nota final de la asignatura se calculará ponderando los resultados obtenidos en el Test Final, Trabajos en Grupo y Trabajo Final Individual, de la siguiente forma:

- 35% de la nota: Test Final. Constará de 25 preguntas con 4 posibles respuestas (sólo 1 correcta). Cada respuesta correcta puntúa 0'40. Las respuestas incorrectas penalizan 0'133. Las preguntas no contestadas no se tienen en cuenta.
- 35% de la nota: Evaluación de trabajos en grupo.
- 30% de la nota: Evaluación del trabajo final individual.

## **Bibliografía y recursos**

Chandan Sengupta, Financial Analysis and Modeling using Excel and VBA, Wiley Finance.

Mary Jackson & Mike Staunton, Advanced modelling in finance using Excel and VBA. Wiley Finance. [Localízalo en la Biblioteca](#)

Viviana Zanini, Macros en Excel 2013 - Programación de aplicaciones con VBA: Automatice sus planillas y optimice el trabajo, USERSHOP ( ebook)



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## Horarios de atención

### Horarios atención

Especifica los horarios en los que el profesor estará accesible para las dudas y consultas de sus alumnos:

- D. Antonio Juan Medrano ([ajuanm@unav.es](mailto:ajuanm@unav.es))
- Despacho 4070, 4ª planta torre del edificio Amigos
- Horario: jueves de 17:30 a 18:15
- Concertar cita previamente por mail



Universidad  
de Navarra

**Asignatura: European Financial Institutions (F. Económicas)**

*Guía Docente*

*Curso académico: 2016-17*

## **Presentación**

<http://www.unav.edu/asignatura/european-financial-institutions/>

# **EUROPEAN FINANCIAL INSTITUTIONS**

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## **PRESENTATION**

The course provides an introduction to the EU financial system and its regulation from an institutional perspective. The key objective is to provide students with a broad idea of the different classes of financial intermediaries existing in the EU, their activities, how and by whom they are regulated and supervised and what their actual relevance is within the general context of the economy of the EU and its main national markets. The course assumes banks and banking regulation as the backbone of the system and thus most of the time will be devoted to the banking system, but other intermediaries and their regulatory environment are also explored.

Part I of the program provides a first, general approach to the topics of the subject. Departing from the very general question of what is a financial system and why it is regulated (though we will not explore the economics of regulation in any degree of formality) we will see how financial regulation has evolved and how the matter has been addressed from a European perspective. Part I ends with a general presentation of the array of EU financial intermediaries and the interaction between the EU and the wider world.

Part II provides an introduction to the broad classes of financial intermediaries to which we broadly refer as “banks”, “investment services providers”, “asset managers” and “insurers”. For each class of financial intermediary, we will try to provide the basics of the regulatory framework. Specific reference will be made to the markets of Spain, France, the UK, Germany, Italy and, in some cases, Luxembourg.

The topics will be addressed by the teacher in (approximately) weekly sessions, but further student work will be requested.

No specific background is assumed though general knowledge about finance and financial systems and the EU and its legal and institutional framework is useful. Students are expected to be proactive in exploring the references provided to complete the information provided in the classroom. Most source materials will be in English, notwithstanding, the ability to read major European languages other than English is highly convenient, though not a must.



## Basic Data

Name of the subject: European Financial Institutions

Faculty: Business and Economics

Status: Optative

Credits: 3

Course: 2016/2017, first semester (Sep-Dic 2016)

Teacher: Fernando Mínguez Hernández ([fminguezh@unav.es](mailto:fminguezh@unav.es) ;  
[fernando.minguez@cuatrecasas.com](mailto:fernando.minguez@cuatrecasas.com))

Office: 4070 (4ª Planta Torre). Extension 802225

Language: English

Class hours: Fridays 12 am-2 pm (classroom 06)

## Competencias

Edite el contenido aquí

## Programa

### **PART I: FOUNDATIONS OF THE EUROPEAN FINANCIAL SYSTEM**

Foundations of the European Financial System

- What is a financial system and why it is regulated
- Regulatory architecture: a system in evolution
- From coordination to comunitarisation: Banking Union, Financial Markets Union and Single Rulebooks
- Key principles: freedom of establishment and freedom to provide services
- EU financial intermediaries: an overview
- Appendix: the EU and the wider world

### **PART II: SECTORAL ANALYSIS**

Banking institutions

- Types of banking institutions throughout the EU
- Permissible activities
- Key elements of the regulatory framework
- Particular cases: ES, UK, FR, DE, IT





## Investment firms and EU markets

- What are investment services?
- Types of investment firms throughout the EU
- Permissible activities
- Key elements of the regulatory framework
- Particular cases: ES, UK, FR, DE, IT

## Asset management

- The asset management industry
- Types of vehicles
- Key elements of the regulatory framework
- Particular cases: ES, UK, FR, DE, IT, LU

## Insurance sector

- Insurance sector intermediaries throughout the EU
- Key elements of the regulatory framework
- Particular cases: ES, UK, FR, DE, IT, LU

## Actividades formativas

The total workload is estimated to be 75 hours, distributed as follows:

### **Teacher's lectures: 30 hours**

Lectures will cover the most relevant topics in the program. Students are encouraged to review in advance the materials to be used in class and be as participative as possible.

### **Project: 20 hours**

Each student is expected to develop an individual project, a (roughly) 5,000-word essay on a topic of his/her choice (after discussion with the teacher and under his guidance). The essay may get more in-depth into some of the topics addressed in the program or explore some collateral or supplementary matters. Students are expected to have chosen their topic by the end of September.

Students may also develop projects in groups (of a maximum of three persons), subject to prior discussion with the teacher.

### **Individual work: 25 hours**

Further to the time devoted to preparing and drafting their essays, students will need



to study course materials, assimilate content and prepare exams.

## **Evaluación**

The project will account for a 30% of the final score (if students decide to develop the project in groups, the same mark will be assigned to all participants in the group). The exam will account for 60%. The remaining 10% will be assigned on the basis of the student's attitude and contribution over the course (good questions and promotion of debate will be specially appreciated).

A pass will be granted with 50% of possible points, provided that a minimum score of 4 on 10 is achieved in the exam. Hence, for example:

Getting an 8 (on 10) in the project, plus a 5 (on 10) in the exam plus 4 (on 100) extra points for good contribution gives a final score of:

$$30 \times 8/10 + 60 \times 5/10 + 4 = 58 \text{ (pass)}$$

Students failing in the ordinary call will be given a second chance (extraordinary call) in a second exam (the other marks will be the same assigned in the ordinary call, unless the student has obtained less than a 5 on 10 in the project and decides to submit a new essay).

Note that:

The exam will be composed of two parts: (1) a series of 5 short questions, to be responded in a maximum of 8-10 lines plus (2) two topics for discussion (of which the student will be free to choose one). The topic chosen for discussion must be addressed in-length with no limit other than time available (provided that extension by itself need not (and will not) result in a better mark unless it provides actual content). Part (1) will account for a 40% of the score and Part (2) for a 60%.

## **Bibliografía y recursos**

### **BIBLIOGRAPHY AND RESOURCES**

This section will be regularly updated as the course progresses.

For Part I, the following books may be of special interest:

- De Haan, Jacob, Oosterloo, Sander and Schoemaker, Dirk: Financial Markets and Institutions. A European Perspective. Third Edition. Cambridge University Press. Cambridge, 2015 [Find it in the Library](#)
- Davies, Howard and Green, David: Global Financial Regulation. The Essential Guide, Polity Press, Cambridge, 2008 (updated) [Find it in the Library](#)
- Allen, Franklin and Gale, Douglas: Comparing Financial Systems, MIT Press, Cambridge (Mass.), 2000 [Find it in the Library](#)



The following websites will be of special interest and reference throughout the whole course:

European Legislation Database (Eur Lex): <http://eur-lex.europa.eu/homepage.html>

European Commission (Directorate General Internal Market, thematic site):  
[http://ec.europa.eu/finance/index\\_en.htm](http://ec.europa.eu/finance/index_en.htm)

European Central Bank: <https://www.ecb.europa.eu>

Basel Committee on Banking Supervision: <https://www.bis.org/bcbs/>

Banco de España (Spain): [www.bde.es](http://www.bde.es)

Comisión Nacional del Mercado de Valores (Spain): [www.cnmv.es](http://www.cnmv.es)

Dirección General de Seguros y Fondos de Pensiones (Spain):  
[www.dgsfp.mineco.es](http://www.dgsfp.mineco.es)

Prudential Regulation Authority (UK): <http://www.bankofengland.co.uk/pr>

Financial Conduct Authority (UK): <https://www.fca.org.uk/>

Autorité des Marchés Financiers (France): [www.amf-france.org](http://www.amf-france.org)

Autorité de Contrôle Prudentiel et de Résolution (France) : <https://acpr.banque-france.fr>

Commission de Surveillance du Secteur Financier (Luxembourg) : [www.cssf.lu](http://www.cssf.lu)

Banca d'Italia (Italy) : [www.bancaditalia.it](http://www.bancaditalia.it)

Bundesanstalt für Finanzdienstleistungsaufsicht - BaFIN (Germany): [www.bafin.de](http://www.bafin.de)

Federal Reserve (US): [www.federalreserve.gov](http://www.federalreserve.gov)

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## Horarios de atención

The teacher will be available anytime via email (fminguezh@unav.es). Meetings can be held in the Faculty on Fridays at 10:30 am. An appointment should be requested in advance via email.



**Asignatura: Auditoría (F. ECONÓMICAS)**

*Guía Docente*

*Curso académico: 2016-17*

## **Presentación**

- **Nombre de la asignatura:** Auditoría
- **Facultad:** Económicas
- **Departamento:** Empresa
- **Titulación:** GRADOS ADE y ECO
  
- **Curso:** CUARTO DE ADE Y ECO
- **Duración (trimestral, anual):** Trimestral (Septiembre a Diciembre)
- **Número de créditos:** 6
- **Requisitos (haber cursado):** Ninguno
- **Tipo de asignatura (troncal, obligatoria, optativa, etc.):** Optativa
- **Idioma en que se imparte:** Español
- **Horario y aula:** Lunes de 12 a 15 horas. Aula pendiente de asignar
- **Profesor:** Nicolás Puig ([npuig@unav.es](mailto:npuig@unav.es))

Con este módulo se pretende dar formación específica a los alumnos de la Facultad de Económicas de la Universidad de Navarra que estén interesados desarrollar su actividad profesional en el campo de la auditoría. Adicionalmente, les permitirá profundizar en los conocimientos necesarios para desarrollar su trabajo en otros módulos relacionados con administración y finanzas.

La profesión de auditor ofrece una buena salida profesional a titulados universitarios del ámbito de la empresa y los negocios. Muchos recién titulados son seleccionados por firmas de auditoría, que buscan profesionales con un alto nivel de cualificación y especialización. En muchas ocasiones, la experiencia en una firma de auditoría es un factor determinante en la selección de profesionales con experiencia laboral para el desarrollo de funciones de dirección financiera, de control o dirección general

La [Ley de Auditoría de Cuentas vigente](#), que data de 2015 define a la auditoría de cuentas como “la actividad consistente en la revisión y verificación de las cuentas anuales, así como de otros estados financieros o documentos contables, elaborados con arreglo al marco normativo de información financiera que resulte de aplicación, siempre que aquella tenga por objeto la emisión de un informe sobre la fiabilidad de dichos documentos que pueda tener efectos frente a terceros.”. La Ley señala además que “la auditoría de cuentas tendrá necesariamente que ser realizada por un auditor de cuentas o una sociedad de auditoría”.

La auditoría de cuentas es, por tanto, un servicio que se presta a la entidad auditada y que afecta e interesa no sólo a ésta, sino también a terceros que se relacionen o puedan relacionarse con la misma, habida cuenta que todos ellos, entidad y terceros, pueden conocer la calidad de la información



económico-contable sobre la cual versa la opinión emitida por el auditor de cuentas, sin que, por ende, pueda limitarse su uso y distribución.

Los alumnos de cuarto curso cuentan con gran parte de la formación necesaria requerida para el ejercicio de la auditoría: Contabilidad General y Normas relativas a las Cuentas Anuales, Contabilidad Superior (Contabilidad Analítica, Consolidación y Análisis Económico-Financiero), Materias Jurídicas ( Derecho Civil, Derecho Mercantil, Derecho de Sociedades, Derecho Concursal, Derecho Tributario, Derecho del Trabajo y Seguridad Social ) y Otras Materias (Sistemas de Información Contable, Economía de la Empresa, Economía Política y Financiera, Matemática Financiera y Estadística, Gestión Financiera de las Empresas ).

No obstante, el ejercicio de la auditoría requiere adicionalmente conocimientos específicos como son: Normas de Auditoría, Organización del Trabajo, Informes y Programación y procedimientos de Auditoría

En este módulo, el profesor desarrollará los conocimientos básicos adicionales en el desarrollo de la profesión de auditoría de manera que el alumno cuente con una ventaja competitiva, se sienta “cómodo ” ante la posibilidad real de su ejercicio y que le permita una rápida integración en una Firma.

## **Competencias**

### **Competencias básicas (ADE y ECO)**

CB2) Que los estudiantes sepan aplicar sus conocimientos a su trabajo o vocación de una forma profesional y posean las competencias que suelen demostrarse por medio de la elaboración y defensa de argumentos y la resolución de problemas dentro de su área de estudio

CB5) Que los estudiantes hayan desarrollado aquellas habilidades de aprendizaje necesarias para emprender estudios posteriores con un alto grado de autonomía

### **Competencias generales (ECO y ADE)**

CG2. Identificar, integrar y utilizar los conocimientos adquiridos en el argumento, discusión o resolución de problemas relevantes para lo económico y empresarial

CG5. Desarrollar la capacidad de razonamiento autónomo y crítico en temas relevantes para lo económico y empresarial

### **Competencias específicas optativas (ECO y ADE)**

CE1) Obtener un conocimiento básico de cada uno de los pasos de la cadena de la actividad auditora.

CE2) Obtener un conocimiento básico de la relación entre riesgos de negocio, implicaciones en los estados financieros y riesgo de auditoría.

CE3) Obtener un conocimiento básico de las implicaciones del control interno en las sociedades.

CE4) Conocer y documentar pruebas de auditoría sobre áreas concretas de los estados financieros.



CE5) Obtener la capacidad para interpretar un informe de auditoría.

## **Programa**

El Programa es el siguiente:

TEMA 1. Introducción: ¿qué es la auditoría?

TEMA 2. El informe de auditoría

TEMA 3. El proceso de auditoría

TEMA 4. Efectivo y Otros activos líquidos equivalentes

TEMA 5. Existencias

TEMA 6. Inmovilizado material

TEMA 7. Activos financieros-Deudores comerciales

TEMA 8. Pasivos financieros-Acreedores comerciales

TEMA 9. Gastos de personal e impuestos

TEMA 10. Fase de terminación

## **Actividades formativas**

La totalidad del material de la asignatura será proporcionado por los profesores y consistirá en lo siguiente:

- Presentación: Se corresponde con la realizada por los profesores.
- Entregables ("Hand-Outs"): Se trata de material técnico que complementa a la presentación.
- Casos Prácticos y Soluciones.

Con objeto de obtener un máximo aprovechamiento de la asignatura es recomendable que los alumnos cuenten con las presentaciones y los casos prácticos impresos antes del inicio de cada clase, los cuales estarán disponibles en ADI.

Los contenidos de la asignatura se trabajarán en sesiones presenciales y no presenciales.

1 Actividades presenciales (36 horas)

a Clases de exposición del profesor (20 horas): en las mismas se desarrollan los asuntos incluidos en



las

presentaciones y el material de apoyo ("Hand-Outs") distribuidas con antelación a los alumnos. Asimismo se exponen los casos a preparar por los alumnos.

b Exposición de las soluciones sugeridas por los alumnos a los casos prácticos propuestos en la sesión anterior (16 horas). Durante la misma el profesor expondrá también la solución sugerida por el mismo y solucionará las dudas relevantes.

## 2 Actividades no presenciales (20 horas)

Los alumnos deberán resolver los casos prácticos expuestos en clase. El objetivo es que apliquen los conocimientos obtenidos en la práctica en relación al proceso de auditoría en una sociedad.

## Evaluación

El alumno tendrá que realizar un único examen final. El mismo tendrá una valoración de un 70%. La participación de los alumnos en el transcurso de las clases así como el nivel de las preguntas realizadas tendrá la restante valoración del 30%. En el caso de que el alumno no obtenga esta última parte de la valoración asociada a su participación, el examen final supondrá el 100% de la valoración de la asignatura.

El examen final consistirá en una prueba de test de 30 preguntas y en el desarrollo de un caso práctico en base a los temas tratados durante el curso. En relación a este último, la fundamentación en base a la normativa así como la solución aportada serán las claves para valorar la puntuación obtenida por el alumno y no exclusivamente la solución numérica.

## Bibliografía y recursos

### **Libros (OPCIONALES):**

- Manual de Auditoría Financiera (2003). Ed. Desclee de Brouwer. José Antonio Arcenegui, Isabel Gómez y Horacio Molina [Localízalo en la Biblioteca](#)



- Teoría y Práctica de la Auditoría (Vol I y II) (2008). Ed. Pirámide. José Luis Sánchez Fernández de Valderrama. [Localízalo en la Biblioteca](#) (Vol. 1) [Localízalo en la Biblioteca](#) (Vol. 2)
- Auditoría de Cuentas Anuales (2 Vol) (2011). Ed. Centro de Estudios Financieros. Alejandro Larriba Díaz-Zorita. [Localízalo en la Biblioteca](#)

#### **Textos legales:**

- Ley 22/2015, de 20 de julio, de Auditoría de Cuentas.
- Plan General de Contabilidad aprobado mediante REAL DECRETO 1514/2007, de 16 de noviembre.

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#### **Horarios de atención**

El horario de atención será todos los miércoles de 11 a 12 horas en el despacho de profesores asociados, previa solicitud por correo electrónico ([npuig@unav.es](mailto:npuig@unav.es))

El horario de atención será todos los lunes de 11 a 12 horas en el despacho de profesores asociados (Planta 2), previa petición por correo electrónico ([npuig@unav.es](mailto:npuig@unav.es)).





Universidad  
de Navarra

**Asignatura: Business Communication 1 (F. Económicas)**

*Guía Docente*

*Curso académico: 2016-17*

## **Presentation**

<http://www.unav.edu/asignatura/bcommunication1econom/>

## **Business Communication**

**Business communication I** gives students a thorough grasp of the principles involved in business communication. It makes them familiar with the most usual formats and genres through which spoken and written communication is carried out in the business context. Finally, Business Communication gives them practice in the essential areas of: presentation, intercultural communication, marketing and crisis communication.

**ECTs:** 6

**Professors:** Xavier Oliver: [xoliver@unav.es](mailto:xoliver@unav.es) (coordinator)

Mónica Recalde: [mrecaldev@unav.es](mailto:mrecaldev@unav.es)

**Schedule:** Tuesday: 1-3 pm. Wednesday: 1-3. Room 14

**Courses:** 3th, 4th, 5th, 6th

**Semester:** 1st

**Subject:** Optativa

**Grade:** International Degree of Management, Global Management and Law Double Degree

**Lenguaje:** English (every classes)

## **competencies**

### **Basic Competencies (Management and Economics)**

BC2. Students should be able to apply their knowledge to their job or vocation in a professional way. They should be able to prove their general competencies by developing and defending arguments and solving problems within their subject area.

### **General Competencies (Management and Economics)**



GC2. Identifying, incorporating and using acquired knowledge in argument, discussion and problem solving as they apply to economics and business.

### **Specific Competencies (Management)**

SC5. Understanding the concept of strategy within a business.

SC6. Analyzing the design of a business's goals and strategies.

SC8. Developing case studies on subjects related to economics and business.

### **Specific Competencies for Elective Subjects (Economics)**

SC06. Acquiring and improving understanding of the practical aspects of business, including start-up, administration and evaluation.

SC07. Acquiring a deeper understanding of and sharpening skills in fields of study particular to business activities, such as accounting, finance, project management and quality control.

## **Educational activities**

The course follows a mixed methodology based on: **1. Lectures, 2. Practical classes and workshops, and 3. Simulations of real business tasks.**

- **Lectures: 20 hours.** Specific bibliography and resources.
- **Workshops: 12 hours.** To practice business communication skills. They are critical to the success of every organization despite its size, location, and its mission. Business communication practices assist the company in achieving its objectives by informing, persuading and building a good reputation as well.
- **Oral presentation in groups: 8 hours.** Improve the basic competence of oral communication.
- **Business cases: preparation 10 hours.** The professor put in ADI a business case to discuss in the following class
- **Study: 50 hours.** To prepare the business cases and the oral presentations in groups.
- **Classes: 60 hours** In classes the units of the programme will be developed.
- **Total: 150 hours**

## **Bibliography and other resources**

**Bibliography:**



Locker, O. et al. (2004). Business Communication. Building Critical Skills. McGraw-Hill [Find it in the Library](#)

Thill, J.V. and Bovée, C.L. (1999). Excellence in Business Communication. Prentice-Hall [Find it in the Library](#)

ber, S. (1992). Contemporary Business Communication. Houghton Mifflin Company. [Find it in the Library](#)

**Other resources:**

www.dmnews.com

www.eventmarketer.com

www.marketingprofs.com

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## **Programme**

- 1. Presentation. What has changed in the Marketplace?**
- 2. Presentation. What Matters Now**
- 3. Brands That Dream. Breaking Parity**
- 4. Brands that Dream: Breaking Parity**
- 5. Breaking Parity with Product Innovation**
  - a. **Case Snapple** HBS 9-599-126
  - b. **Workshop:** Parity breaking products
- 6. 6. Breaking Parity with Innovation**
  - a. **Case: BCN Brand** IESE M-1340-E
  - b. **Workshop:** Growing Horizontally
- 7. 7. Breaking Parity with Retail**
  - a. **Case: Apple Stores** IESE ME-0004-E
  - b. **Workshop:** Parity Breaking Retail Brands
- 8. 8. From Narrow to Wide**
  - a. **Case: Snapple**
  - b. **Workshop:** Brands that went from fashion to mainstream
- 9. 9. Breaking Parity with Emotions**
  - a. **Case: Corona Beer**
  - b. **Workshop:** Brands that broke away with emotions
- 10. 10. Breaking Parity in Luxury**
  - a. **Case: Château Margaux** HBS 9-507-933
  - b. **Workshop:** Breaking parity in luxury brands
- 11. 11. Breaking Parity with Low Cost**



- a. **Case: Inditex** IESE M-1081-E
  - b. **Workshop:** Breaking parity with Low Cost
12. **12. Breaking Parity in the Fast Moving Consumer Goods (FMCG) Sector**
- a. **Case: El Caserío** IESE M-1189-E
  - b. **Workshop:** Breaking Parity in the FMCG sector
13. **13. Being the Best in the World**
- a. **Case: El Bulli** HBS 9-509-015
  - b. **Workshop:** Being the Best in the World
14. **14. Breaking Parity with Purpose**
- a. **Case: DKV** IESE M-1343-E
  - b. **Workshop:** Brands with a Purpose
15. **15. Closing**
- a. **Invictus**

## Evaluation

### Convocatoria ordinaria:

- **Leadership communication (Xavier Oliver):** 80% (Participation in class: 60%, individual exercises: 20%).

Individual and group exercises 20%: resolution of cases with original proposals specifying the relation to the theory, individual practices will be assessed taking into account the correct theoretical as well as the presentation.

*Examples: BBVA case, Apple case (in ADI)*

Participation 60%: Individual interest is manifest both in attendance, as the questions to the teacher, will be valued comments that may add content to the agenda and the proper resolution of cases.

- **Workshops (Mónica Recalde):** 20% (Presentation task: 15%, participation in class: 5%)

Presentation task 15%: Will be assessed both formally and content. Regarding the form of oral presentation ability, reasoning, the correct resolution and the format of presentation. In terms of content, a clear structure, supported by data and research, well grounded and original proposals.

*Examples: individual oral presentation and group presentations*

Participation 5%: Individual interest is manifest both in attendance, as the questions to the teacher, will be valued comments that may add content to the agenda and the proper resolution of cases.

## Retaken



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- In case of failing the course: final exam 100%

## **Office hours**

Ask by e.mail to Professor Oliver: [xoliver@unav.es](mailto:xoliver@unav.es)

## **Timeline**

Please see Program



**Asignatura: Business Case Analysis (Económicas)**

*Guía Docente*

*Curso académico: 2016-17*

## Introduction

<http://www.unav.edu/asignatura/businesscaecon/>

## **Business Case Analysis**

The objective of this course is to provide the student with a thorough understanding of how to analyze business cases, and how to effectively present their analysis.

Emphasis will be placed on oral presentation of case analysis and recommendations. Students will participate in a time-limited case preparation and presentation format.

- School of Economics and Business
- Elective course. 6 ECTS
- Spring semester
- Wednesdays, 15:00 to 19:00. Room 02
- Language: English
- Instructor: José Luis de Cea-Naharro (jlcea@unav.es) and Ricardo Perez Merino (rperezm@unav.es)

The aim of the course is to develop students' skill in solving case studies from real business in teams and improve their presentation skills. This course will give the students fundamental knowledge, skills and practice in preparing and presenting case studies for classes and the real world (and possibly case competitions). This course will explore ways that can better prepare the students for case studies



including professor coaching, preparation and presentation feedback, debating, persuasive communications and cross-discipline work. Students will acquire presentation, leadership, team building, analytical and logical thinking skills.

Participation and attendance are absolutely necessary for this course to be a success. Learning from others and providing feedback are crucial learning elements. Participation does not simply mean “speaking”. Quality as opposed to quantity has to be stressed here. Contributing valuable insights and experiences, providing direct feedback, making strong recommendations and asking high-gain questions all constitute high-quality participation.

To participate in this course, you are not required to compete in a case competition, however, students are certainly encouraged to.

Seattle. [Global Case Competition](#)

Montreal. [John Molson Undergraduate Case Competition](#)

Vancouver. [International Finance Case Competition Simon Fraser University](#)

Singapore. [APEX Singapore Management University](#)

[San Diego.](#)

## VIDEO CASE COMPETITIONS

### Competences

#### **Basic Competencies (Management and Economics)**

BC3. Students should be able to gather and interpret relevant data (normally within their field of study) in order to make judgments that encompass consideration of relevant social, scientific and ethical topics.



### **General Competencies (Management and Economics)**

GC5. Developing the capacity for independent critical thought on matters relevant to economics and business.

GC6. Communicating results and analyses useful in economics and business, both verbally and in writing.

### **Specific Competencies for Elective Subjects (Economics)**

SC06. Acquiring and improving understanding of the practical aspects of business, including start-up, administration and evaluation.

SC07. Acquiring a deeper understanding of and sharpening skills in fields of study particular to business activities, such as accounting, finance, project management and quality control.

### **Specific Competencies for Elective Subjects (Management)**

SC08. Developing a more sophisticated understanding of accounting techniques.

SC09. Developing a more sophisticated understanding of finance techniques and practices.

SC10. Developing a more sophisticated understanding of business in theory and practice in areas such as administration and decision making.

SC11. Developing a more sophisticated understanding of basic tools for the planning, programming and control that make business activity possible.

### **Schedule**

SESSION	DATE	PRESENTING	PROFESSOR
1	JAN 11	Introduction and presentation Lecture: strategy and	JLC





		marketing	
2	JAN 18	Lecture: finance	RPM
3	JAN 25	T1 – T2 – T3 – T4 – T5	JLC
4	FEB 1	T6 – T7 – T8 –T9 – T10	RPM
5	FEB 8	T1 – T2 – T3 – T4 – T5	RPM
6	FEB 15	T6 – T7 – T8 –T9 – T10	RPM
	FEB 22	SCHOOL'S PATRON DAY	
7	MAR 1	Guest speaker	RPM
8	MAR 8	T1 – T2 – T3 – T4 – T5	JLC
9	MAR 15	T6 – T7 – T8 –T9 – T10	JLC
10	MAR 22	T1 – T2 – T3 – T4 – T5	JLC
11	MAR 29	T6 – T7 – T8 –T9 – T10	RPM
12	APR 5	T1 – T2 – T3 – T4 – T5	JLC
	APR 12	EASTER HOLIDAYS	
	APR 19	EASTER HOLIDAYS	
13	APR 26	T6 – T7 – T8 –T9 – T10	JLC

## Office hours

José Luis de Cea-Naharro. [jlcea@unav.es](mailto:jlcea@unav.es)

- Make an appointment in advance by mail: [jlcea@unav.es](mailto:jlcea@unav.es)

Ricardo Pérez Merino. [rperezm@unav.es](mailto:rperezm@unav.es)

## Assessment

The evaluation for the regular session will be done according to the following criteria:

**Presentations**                      **55%**

**Participation as judges**            **10%**



<b>Attendance</b>	<b>5%</b>
<b>Professor's evaluation</b>	<b>10%</b>
<b>Final exam</b>	<b>20%</b>

The presentations will be evaluated according to the criteria described in the "presentation feedback sheet" that is available under the "documents" section. Basically, 70% will rely on the quality of the analysis and proposal, and 30% for the communication's skills. The team elected as "first team" will obtain a 100% of the presentation's grade, "second team" will obtain a 90% of the presentation's grade, the "third team" will get an 80% of the presentation's grade, the "fourth team" will get a 70% of the presentation's grade and the "fifth team" will obtain a 60% of the presentation's grade.

The participation as judges will be evaluated by the professor according to the quality of the questions made by the students, and the feedback provided to the presenting teams.

The attendance will be evaluated with the "case recap sheet" handed for every case in class.

The professor reserves a 10% of the final grade to evaluate the presentations, in class participation, feedback provided in class and team work.

Due to this evaluation system, outgoing students on exchange or in the IESE Program will not be able to take this course.

## **EXAMS SPECIAL SESSION**

Those students that fail the course in the regular session will have to take an exam in June. They will have to solve a business case individually, and it will count 70% of the final grade. The other 30% will be the work done during the regular session.

## **Bibliography**

### **REQUIRED READINGS**

Compilation of business cases

### **RECOMMENDED READINGS**

"In the Line of Fire – How to Handle Tough Questions When It Counts". Weissman, Jerry. Pearson Prentice Hall. [Localízalo en la Biblioteca](#)

"The Case Study Handbook". Ellet, William. Harvard Business School Press. [Localízalo en la Biblioteca](#)



"Beyond bullet point". Atkinson, Cliff. Microsoft Press, 2008. [Localízalo en la Biblioteca](#)

"Slideology". Duarte, Nancy. O'Reilly Media, 2008. [Localízalo en la Biblioteca](#)

"Case in Point". Cosentino, Marc. Burgee Press. 2013 [Localízalo en la Biblioteca](#)

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## **Educational activities**

The above mentioned objectives will be met through a mixture of lecture, case analysis, and class discussion.

The first day of class is the only planned lecture. Case analysis methods and presentation skills will be discussed as well as the specific rules of case competitions.

Thereafter, the general principles will be hammered home and refined through a series of practice sessions:

- » Students will be grouped in teams of 4 members. Each team will make at least 3 in class presentations of cases. They will be expected, on the honour system, to spend no more than 3 hours preparing a power point presentation of the assigned case and make a 12 minute presentation to the rest of the class.
- » Other team will be assigned as judges for each session and they will have the prime responsibility for rebuttal of each case, along with the instructor (see "presentation feedback sheet").
- » Everybody is expected to have read all the assigned cases prior to class so that everyone is capable of making a positive contribution. Students other than presenters will prepare an executive summary prior to class (see "case recap sheet") and will be able to give feedback to the teams presenting.



**Asignatura: Creación de empresas (F. ECONÓMICAS)**

*Guía Docente*

*Curso académico: 2016-17*

## **Presentación**

<http://www.unav.edu/asignatura/creaempresaseconom/>

# **Creación de empresas (F. ECONÓMICAS)**

## PRESENTACIÓN

### **Descripción de la asignatura**

Esta asignatura intenta dotar a los estudiantes de la metodología y los conocimientos fundamentales para crear empresas innovadoras en el actual contexto empresarial. La aceleración de los cambios tecnológicos está favoreciendo que nuevas empresas con modelos de negocio innovadores y crecimientos muy fuertes se conviertan en pocos años en líderes en su sector y cambien por completo las reglas de juego del propio sector. Se pretende que los estudiantes aprendan cuál es el proceso más adecuado para crear una empresa en este contexto.

### **Datos Generales**

- Asignatura optativa de 3 ECTS
- Número de horas de trabajo del alumno: aproximadamente 75 horas
- Semestre: 2º
- Idioma en que se imparte: castellano
- Horario de clases: Martes de 17:00 a 19:00
- Aula B2
- Profesor: Jokin García Pérez ([jgarcia.82@unav.es](mailto:jgarcia.82@unav.es))
- Módulo: Módulo IV
- Materia: Optativas

## **Competencias**

### **Competencias básicas (ADE y ECO)**

CB5) Que los estudiantes hayan desarrollado aquellas habilidades de aprendizaje necesarias para emprender estudios posteriores con un alto grado de autonomía



### **Competencias generales (ECO y ADE)**

CG5. Desarrollar la capacidad de razonamiento autónomo y crítico en temas relevantes para lo económico y empresarial

CG6. Saber comunicar oralmente o por escrito resultados y análisis de utilidad en lo económico y empresarial

### **Competencias específicas optativas (ECO)**

CE06) Conocer y/o profundizar aspectos prácticos de la empresa, tales como por ejemplo, la creación, administración, valoración de empresas etc.

CE07) Profundizar en los conocimientos y/o habilidades de áreas propias del estudio de la actividad empresarial tales como, por ejemplo, la contabilidad, las finanzas, la dirección de proyectos, el control de calidad, etc.

### **Competencias específicas optativas (ADE)**

CE10) Conocer de forma más avanzada aspectos teórico-prácticos de la empresa, como por ejemplo en la administración y toma de decisiones

CE11) Conocer de forma más avanzada de los instrumentos fundamentales para la planificación, programación y control que soportan las actividades de la empresa

CE14) Utilizar en la práctica laboral los conocimientos, capacidades o competencias de las áreas de economía o empresa

## **Programa**

### **PROGRAMA DE LA ASIGNATURA**

1. Emprendedores y la creación de empresas innovadoras.
2. Las ideas de negocio
3. El modelo de negocio y su diseño.
4. La validación del modelo de negocio.
5. El movimiento lean startup y su metodología.
6. El proceso de desarrollo de clientes
7. El plan de negocio.
8. Aspectos de marketing del plan de negocio.
9. Aspectos financieros del plan de negocio.
10. Aspectos legales de la creación de empresas.
11. Presentación de proyectos empresariales

## **Actividades formativas**



## **ACTIVIDADES FORMATIVAS**

### **Clases expositivas (30 horas)**

En estas clases se explicarán los aspectos más relevantes del programa de la asignatura. Al finalizar cada tema, se pondrán en ADI tanto los documentos que el profesor considere necesario que el alumno tenga, como diversas cuestiones sobre el tema, para orientar y facilitar el estudio.

### **Trabajo personal (45 horas)**

Tiempo dedicado a la preparación de los ejercicios de la asignatura, revisión de notas técnicas y documentos subidos por el profesor a la plataforma ADI.

### **Tutoría**

Los alumnos podrán acudir a la tutoría previa cita con el profesor (se ruega enviar un email al menos el viernes anterior) para resolver dudas que hayan podido surgir en relación a la asignatura.

## **Evaluación**

### **EVALUACIÓN:**

#### **Convocatoria ordinaria de Mayo:**

Se evaluarán:

Entrega de trabajos/ejercicios: 40%

Participación en clase: 20%

Examen final: 40%

Los alumnos que obtengan una calificación mínima de 7 en  $\text{Nota Trabajos} \times \frac{2}{3} + \text{Nota Participación} \times \frac{1}{3}$ , quedarán eximidos de realizar el examen final de la asignatura y su nota será  $\text{Nota Trabajos} \times \frac{2}{3} + \text{Nota Participación} \times \frac{1}{3}$

#### **Convocatoria extraordinaria de Junio:**

Examen de Junio: 70%

Nota acumulada durante el curso: 30%

## **Bibliografía y recursos**

### **RECURSOS y BIBLIOGRAFÍA**

En ADI estarán disponibles **guías, manuales, artículos, presentaciones y enlaces a documentos audiovisuales referentes a todo el contenido de la asignatura.**



Bibliografía en la que se basa el contenido impartido:

- Generación de modelos de negocio. Alexander Osterwalder & Yves Pigneur. Deusto. 2010. [Localízalo en la Biblioteca](#)
- El método lean startup. Eric Ries. Deusto. 2011. [Localízalo en la Biblioteca](#)

Otra bibliografía complementaria de interés para profundizar en algunas áreas:

- Emprendiendo hacia el 2020. Pedro Nueno. Ed. Deusto, 2009. [Localízalo en la Biblioteca](#)
- El manual del emprendedor. Steve Blank y Bob Dorf. Gestión 2000. 2012. [Localízalo en la Biblioteca](#)
- Finanzas para emprendedores. Antonio Manzanera. Deusto. 2010 [Localízalo en la Biblioteca](#)
- El viaje de la innovación. Carlos Domingo. Gestión 2000. 2013 [Localízalo en la Biblioteca](#)

@X@buscador\_unika.obtener@X@

## **Horarios de atención**

### **HORARIO DE ATENCIÓN**

Martes de 19:00 a 21:00 h.

Se enviará previamente (el viernes anterior) un correo electrónico para poder confirmar los turnos de celebración.

Despacho 2300 en 2ª Planta Hilera



Universidad  
de Navarra

**Asignatura: E-commerce (F. Económicas)**

*Guía Docente*

*Curso académico: 2016-17*

## **Presentación**

# **E-Commerce**

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Professor: Pedro Mir

pmir@unav.es

### **Description**

This course examines the concepts, technology, and applications of electronic commerce, or e-commerce. Since users can engage in e-commerce from a fixed device (e.g., PC) or from a mobile device (e.g., mobile phone) we will examine both traditional fixed e-commerce and mobile e-commerce or m-commerce. The course begins by setting the context for ecommerce within the domain of information systems. Then the course examines e-commerce in detail. It presents general concepts about e-commerce and demonstrates them with a case study. It explains characteristics and examples of B2C e-commerce, and examines the rising role of social commerce. It discusses B2B e-commerce and contrasts it with B2C ecommerce. It examines security and payment in e-commerce. It explains the technological infrastructure needed to support an e-commerce system and describes how e-commerce systems are built. Next the course examines m-commerce in detail. It presents m-commerce concepts and discusses the technology needed for m-commerce. It examines the range of m-commerce applications and discusses mobile security and payment. The course concludes with a presentation on the future of e-commerce.

## **Competencias**

### **Basic Competencies (Management and Economics)**

BC4. Students should be able to convey information, ideas, problems and solutions to both specialized and general audiences.

### **General Competencies (Management and Economics)**

GC6. Communicating results and analyses useful in economics and business, both verbally and in writing.





### **Specific Competencies for Elective Subjects (Economics)**

SC06. Acquiring and improving understanding of the practical aspects of business, including start-up, administration and evaluation.

SC07. Acquiring a deeper understanding of and sharpening skills in fields of study particular to business activities, such as accounting, finance, project management and quality control.

### **Specific Competencies for Elective Subjects (Management)**

SC14. Applying the knowledge, skills and competencies acquired in the areas of economics and business in internships.

SC15. Acquiring knowledge, skills and abilities that are complementary to education and training in economics and business.

### **Programa**

#### **The objectives:**

The goal is to teach students how to use information and communication technologies for the company to compete successfully in global markets, find new and maintain existing customers with minimal costs. The course consists usually of several basic lectures and some special lectures by experts from practice

#### **Chapters Summary:**

1-Orientation: Overview of the Course

2-Introduction to Internet Business CH 1

3-Infrastructure The Internet and Technology CH 2

4-Business Models for Internet Business CH 2

5-Internet Business & Marketing I: Basic Marketing Concepts & Technology CH 6

6-Internet Business & Marketing II: B2C and B2B Marketing and Branding Strategies CH 6

7-E-Commerce Advertising I CH 7

8-Guest Speaker

9 E-Commerce Advertising II CH 7

10-E-Commerce Retailing & Services CH 11 1



11-Online Media: Publishing & Entertainment Industry CH 9

12-Social Networking, Communities, & Actions I CH 10

13-Social Networking, Communities, & Actions II CH 10

14-E-Commerce & Ethics CH 8

## **Actividades formativas**

- Discussions in Class
- Lectures
- Articles & Essays
- Final Exam

## **Evaluación**

### **Learning Outcomes**

Upon completing this course the student will be able to:

1. Explain the characteristics and functions of electronic commerce including mobile commerce.
2. Describe the process of developing electronic commerce sites and mobile commerce applications.
3. Implement an electronic commerce site using open source software.
4. Explain fundamental characteristics of electronic markets.
5. Describe common business models used in B2C and B2B electronic commerce.
6. Discuss the impact of social media on e-commerce.
7. Describe security and payment in electronic commerce including mobile commerce.
8. Describe the technology used in mobile commerce.
9. List common applications in mobile commerce.
10. Speculate on the future of electronic commerce.

Assignments: 50%

Final Exam: 50%



Extra Credit: 10%

Optional (potential of up to 1 point added to final grade)

Current Articles (News Papers, Magazines, Blogs, Wikis, & Etc.) E-Commerce is such a dynamic topic, with ever-changing issues, controversies, companies, people, and company alliances.

You are expected to help keep all of us up to date by referring to relevant news articles in class.

To receive the extra credit:

- (1) You must notify me at least one week in advance and submit the copy of the article (No extra credit will be given on Week 8, Week 14, Week 15)
- (2) The date you brought it up for the class discussion, you must bring the article and a one-page report.
- (3) A one-page report must include:
  - (a) A summary of the main points
  - (b) A discussion of how it relates to the internet business environment
  - (c) A personal reflection on the relevance of the event to you.

## **Bibliografía y recursos**

**Course Materials:** All PowerPoint slides and other course materials will be posted online.

**Suggested Reading:** Efraim Turban, et al., **Electronic Commerce: A Managerial and Social Networks Perspective** 2012, 7th edition, Pearson, 2012, ISBN: 0-13-214538-3. [Find it in the Library](#)

"MARTketing, The heart and the Brain of Branding", Sanchez Lamelas, Javier, 2016, LID Editorial [Find it in the Library](#)

## **Horarios de atención**

Classes: Friday 15:00 - 18:00 (Meetings upon request)

Prof. Pedro Mir

email: pmir@unav.es



Universidad  
de Navarra

<https://es.linkedin.com/in/pedromir1>



**Asignatura: Financial Derivatives (F. ECONÓMICAS)**

*Guía Docente*

*Curso académico: 2016-17*

## Introduction

<http://www.unav.edu/asignatura/finanderivateconom/>

# Financial Derivatives (F. ECONÓMICAS)

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Financial Derivatives (year 2016/17)

Topic of the course: This course is focused on the following financial derivative products: forward, futures, option, and swap contracts. The course provides an introduction to these financial assets and discusses some topics related to their pricing, trading strategies, and risk management of portfolios using financial derivatives.

- Professor: Jessica Alfaro
- Course: Financial Derivatives
- Type of course: Elective
- Number of ECTS Credits: 6
- Taught in: English
- Semester: Second
- Time period of classes: January - May, 2017
  
- Time and location of classes:
  - Mondays 15:00 - 17:00 (Aula 5, Edificio Amigos)
  
  - Tuesdays 12:00 - 14:00 (Aula 5, Edificio Amigos)

## Competences

The objectives of this course are as follows. First, to give a general overview of the financial derivatives contracts and markets. Second, to explain the concept, payments, parties, functioning, and risks of the forward, futures, and option contracts. Third, to present different types of forward, futures, and option contracts according to the underlying asset and to explain trading and risk management strategies based on these contracts. Fourth, to explain how to price different types of



forward, futures, and option contracts in discrete time and continuous time frameworks. Fifth, to explain other financial derivatives such as currency swaps, interest rate swaps or credit derivatives swaps. Sixth, to use Excel and other programming packages to solve practical exercises related to pricing derivatives.

The competences that correspond to the content, methodology, and evaluation of this course are the following:

### **Basic Competencies (Management and Economics)**

BC2. Students should be able to apply their knowledge to their job or vocation in a professional way. They should be able to prove their general competencies by developing and defending arguments and solving problems within their subject area.

### **General Competencies (Management and Economics)**

GC6. Communicating results and analyses useful in economics and business, both verbally and in writing.

GC7. Knowing the different settings in which work is done: circumstances and markets, as well as historic, legal and humanistic contexts.

### **Specific Competencies for Elective Subjects (Economics)**

SC06. Acquiring and improving understanding of the practical aspects of business, including start-up, administration and evaluation.

SC07. Acquiring a deeper understanding of and sharpening skills in fields of study particular to business activities, such as accounting, finance, project management and quality control.

### **Specific Competencies for Elective Subjects (Management)**

SC08. Developing a more sophisticated understanding of accounting techniques.



SC09. Developing a more sophisticated understanding of finance techniques and practices.

## **Program**

### 1. Introduction to derivative markets and instruments

- Derivatives and derivatives exchanges
- Major types of derivatives
- Usefulness, pros and cons of derivative markets

### 2. Forward markets and contracts

- Definition, payments, parties and risks
- Settlement and termination of positions in a forward contract
- Equity and bond forward contracts
- Forward rate agreements (FRAs)
- Currency forward contracts

### 3. Futures markets and contracts

- Definition, payments, parties, and characteristics
- Daily settlement and margins
- Comparison of forward and futures contracts
- Convergence of futures prices to spot price and arbitrage opportunities
- Strategies using futures (hedging vs. speculation)
- Basis risk
- Treasury bills, Eurodollar, Treasury bond, stock index and currency futures contracts.

### 4. Determination of forward and futures prices

- Cash and carry arbitrage valuation
- Value of a forward contract prior to expiration
- Pricing of equity forward, fixed income forward, currency forward and forward rate agreement contracts
- Pricing treasury bills, Eurodollar, Treasury bond, stock index and currency futures contracts.

### 5. Option markets and contracts

- Call/put options, European/American options, and option positions
- Types of options in terms of underlying instruments
  - Foreign currency options, index options, interest rate options, bond options, options on futures and commodity options
  - Interest rate caps, floors, and collars
- Option payoffs
  - Moneyness
  - Intrinsic value, time value and their relationship



- Upper and lower bounds for option prices
- Factors affecting option prices
- Put-call parity
- Risk management applications of option strategies
- Pricing interest rate options and options on assets using one period binomial models
- Introduction to Black-Scholes-Merton Model

## 6. Swap market and contracts

### Educational activities

#### **Content:**

The content of the course consists of a general introduction to derivatives contracts and markets and five topics that refer to the four different types of derivatives: forward contracts and futures, options, and swaps.

#### **Structure of the lectures and tutorials:**

The content will be covered in lectures and tutorials. Attendance is compulsory and an appropriate certificate will be required in case of absence.

#### **Homework:**

Homework will be posted in ADI at least one week before the deadline. A copy of the homework will be handed in to the professor at the beginning of the class. The problem sets should be done individually, and they will be solved in class by the professor with student participation. Students will participate in the CME trading challenge in teams and give two in class presentation with their teams. Class participation will be mandatory and case studies, articles, video clips, business snapshots from the book etc. may be used.

#### **Exams:**

There will be a final exam at the end of the course that will last 3 hours and a mid-term exam.

### Assessment

May:

- Homework: 10 percent
- Group trading game and presentation: 15 percent
- Participation and attendance: 10 percent
- Midterm exam: 25 percent
- Final exam: 40 percent

June (extraordinary):

- Homework: 10 percent
- Midterm exam: 20 percent





- Final exam: 70 percent

## **Bibliography and Resources**

### **Main reference:**

Hull, 2012. *Options, Futures, and Other Derivatives (Global Edition)* Prentice Hall (8th Edition) [Find it in the Library](#)

Power Point slides, Excel files, and other materials uploaded to the ADI website

Weekly reading of The Wall Street Journal or Financial Times, among other news sources

### **Other references:**

Lewis, 2010. *The Big Short*. [Find it in the Library](#)

Baxter and Rennie, 1996. *Financial Calculus: An Introduction to Derivative Pricing*, New York : Cambridge University Press. [Find this book in the Library](#)

Baz and Chacko, 2004. *Financial Derivatives: Pricing, Applications and Mathematics*, Cambridge. [Find this book in the Library](#)

Bodie, Kane, and Marcus, 2009. *Investments*, McGraw-Hill, New York. [Find this book in the Library](#)

Hunt and Kennedy, 2000. *Financial Derivatives in Theory and Practice*, John Wiley and Sons, Chirchester. [Find this book in the Library](#)

Kolb and Overdahl, 2003. *Financial Derivatives*, John Wiley and Sons, New Jersey. [Find this book in the Library](#)

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## **Office hours**

Office hours will be held from 17:00 PM - 19:00 PM on Mondays and 10:00 AM - 12:00 PM on Tuesdays

.

Office is located at 2300, 2ª planta Hilera, Edificio Amigos and the office phone number is 803434.



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**Asignatura: Human Resources (F. ECONÓMICAS)**

*Guía Docente*

*Curso académico: 2016-17*

## Introduction

<http://www.unav.edu/asignatura/humanresourceseconom/>

# **Human Resources (F. ECONÓMICAS)**

Course name: HUMAN RESOURCE MANAGEMENT

Faculty: SCHOOL OF ECONOMICS AND BUSINESS ADMINISTRATION

Department: BUSINESS ADMINISTRATION

Year: FOURTH

Duration: QUARTERLY (THREE-MONTHLY)

Credits: 6

Requirement: NONE

Professor: Begoña Urien Angulo

Type of Course (Core, Required, In-Program electives, Open Electives): CORE

Language: ENGLISH



## Competences

This course aims to describe and explain the most recent trends concerning human resource management. More precisely, the course's objectives are:

- To learn the key concepts and functions of Human Resource Management considering this organizational function as a strategic area of management.
- To study human behaviour in today's complex and global organizations.

### **Basic Competencies (Management and Economics)**

BC2. Students should be able to apply their knowledge to their job or vocation in a professional way. They should be able to prove their general competencies by developing and defending arguments and solving problems within their subject area.

### **General Competencies (Management and Economics)**

GC2. Identifying, incorporating and using acquired knowledge in argument, discussion and problem solving as they apply to economics and business.

### **Specific Competencies for Elective Subjects (Economics)**

SC08. Acquiring and improving understanding of different aspects of modern culture, including literature, religion and art.

SC09. Having comprehensive discussions on diverse topics in humanistic contexts.

### **Specific Competencies for Elective Subjects (Management)**

SC12. Acquiring and improving understanding of different aspects of modern culture, including literature, religion and art.

SC13. Having comprehensive discussions on diverse topics in humanistic contexts.

## Program

The course offers a basic introduction to human resource management functions and includes the



following themes:

CHAPTER 1: Managing Human Resources. Overview

CHAPTER 2: Trends in HRM

CHAPTER 3: Work design and job analysis

CHAPTER 4: Human resources planning

CHAPTER 5: Recruitment

CHAPTER 6: Selection

CHAPTER 7: Training and development

CHAPTER 8: Performance appraisal

CHAPTER 9: Compensation

The course also offers an overview of organizational behaviour topics throughout students' presentations:

PRESENTATION 1: Organizational culture

PRESENTATION 2: Motivation

PRESENTATION 3: Leadership

PRESENTATION 4: Teamwork

PRESENTATION 5: Conflict management

PRESENTATION 6: Communication

PRESENTATION 7: Change management

PRESENTATION 8: Diversity management

PRESENTATION 9: Time management

PRESENTATION 10: Decision making

PRESENTATION 11: Emotional intelligence.

Each group should prepare a presentation with the guidance of the professor, who will suggest bibliography and resources and will provide a script with the concepts that have to be covered.

### **Educational Activities**

There will be a balance between theory and practice. Every lecture will be followed by a case or exercise aimed to assure that the student has understood the concepts explained and is able to apply the theory to real life situations. The use of the case method will have particular relevance. There will be room for individual and group



work.

The weekly session will be divided in three parts:

- The class starts with the discussion of the case or exercise provided by the professor the former week. The professor clarifies concepts, encourages open dialogue and critical thinking.
- The professor gives a lecture related to a new human resource function (chapters 1 to 9) and provides an exercise or a case for the students to prepare at home for next session.
- Finally, a group makes a presentation related to the organizational behaviour topics listed above. The rest of the class assesses the presentations made by their peers. The assessment will take into consideration aspects as: content, duration, clarity, entertainment, creativity and quality of the slides, interaction with the public and ability to answer questions.

There will be a balance between theory and practice. Every lecture will be followed by a case or exercise aimed to assure that the student has understood the concepts explained and is able to apply the theory to real life situations. The use of the case method will have particular relevance. There will be room for individual and group work.

The weekly session will be divided in three parts:

- The class starts with the discussion of the case or exercise provided by the professor the former week. The professor clarifies concepts, encourages open dialogue and critical thinking.
- The professor gives a lecture related to a new human resource function (chapters 1 to 9) and provides an exercise or a case for the students to prepare at home for next session.
- Finally, a group makes a presentation related to the organizational behaviour topics listed above. The rest of the class assesses the presentations made by their peers. The assessment will take into consideration aspects as: content, duration, clarity, entertainment, creativity and quality of the slides, interaction with the public and ability to answer questions.

## **Assessment**



Class Participation: 20%

Tests: 60%

Group presentation: 20%

Class participation will be measured by the accomplishment of cases / activities and the submission of articles.

There will be two tests; the first one about halfway through the semester (mid-term exam), and the second one will be in the official call. If you do not pass the first test (5), you have a second opportunity in the official call. If you don't pass this second test you'll have to go to the extraordinary call (June). **Official and extraordinary calls will have two modalities: only 2<sup>nd</sup> part or all the themes.** You can also take the official call exam **with all the themes** if you want to improve your grade.

The group presentation is an essential requirement to pass the course. In case a student does not participate in this group activity, he or she will have to submit it as an individual project.

All the students that fail the course and have to attend the extraordinary call in July need to complete the activities / cases not presented during the course, have to prepare the presentation individually if not done in group and have to do the test on the official date. All three parts maintain the same weight than in the ordinary call.

## Bibliography and Resources

- Armstrong, M. (2010). Armstrong's Essential. Human Resource Management Practice, London – Philadelphia: Kogan Page. [Localízalo en la Biblioteca](#)
- **Bohlander, G., Snell, S. (2013). Principles of Human Resource Management. 16th ed. (International edition). South-Western: CENGAGE Learning (e book UNAV library).** [Localízalo en la Biblioteca](#)
- Dolan, S., & Lingham, T. (2011). Introduction to Organizational Behavior. Logan (UT): BookEducator. <http://www.introtoob.com/>
- Dolan, S., Valle Cabrera, R., Jackson E. S., & Schuler, R. S. (2007). Human Resource Management (3<sup>a</sup> Ed.). New York: McGraw Hill.
- Ivancevich, J.M. (2007). Organizational Behaviour (7<sup>a</sup> Ed.). New York: McGraw Hill. [Localízalo en la Biblioteca](#)
- Luthans, F. (2008). Organizational Behaviour (11<sup>a</sup> Ed.). New York: McGraw Hill.
- **Noe, R., Hollenbeck, J., Gerhart, B., & Wright, P. (2009). Fundamentals of Human Resource Management (3rd.Ed.) New York: McGraw Hill.** [Localízalo en la Biblioteca](#)
- Robbins, S. & Judge, T. (2010). Organizational Behaviour, (14<sup>a</sup> Ed.). London: Pearson. [Localízalo en la Biblioteca](#)

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## **Office Hours and contact information**

E-mail address: [burien@unav.es](mailto:burien@unav.es)

Office: 4080. Tower, 4 floor.

Office Hours: Wednesdays, from 8:30 am. to 9:45 am.

Students who need to contact with the Professor at any other time, please send an email to make an appointment.



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**Asignatura: International Financial Reporting Standars  
(F.Económicas)**

*Guía Docente*

*Curso académico: 2016-17*

## **Introduction**

<http://www.unav.edu/asignatura/reportingeconom/>

### **Advanced International Financial Reporting Standards**

**Professor: Germán López Espinosa**

In a globalized economy, the capital markets around the world must provide high-quality and homogeneous across countries financial information, fulfilling the needs of their users and regulators. The International Financial Reporting Standards, due to their large international acceptance, represent the language able to meet this purpose.

### **International accounting standards essential for growth**

#### **TAKATSUGU OCHI**

*“Japan has not seen many opportunities to link accounting standards to economic growth, but system design based on the understanding of the importance of financial reporting and the roles of accounting standards is a basic need for any country's growth. This is because confidence in the transparency and the integrity of financial reporting is extremely important for realizing the effective functions of, and efficient asset distribution within, capital markets as well as maintaining the stability of international finance.”*

Year: Fourth

Level: Advanced

Period: Second Semester

Type of course: Optional. It belongs to the Accounting and Finance stream

Credits: 6 ECTS (European Credit Transfer System) credits

Background required: Accounting I and II





## **Competences**

### **Basic Competencies (Management and Economics)**

BC4. Students should be able to convey information, ideas, problems and solutions to both specialized and general audiences.

BC5. Students should have developed the learning skills necessary to undertake higher programs of study with greater independence.

### **General Competencies (Management and Economics)**

GC5. Developing the capacity for independent critical thought on matters relevant to economics and business.

### **Specific Competencies for Elective Subjects (Economics)**

SC06. Acquiring and improving understanding of the practical aspects of business, including start-up, administration and evaluation.

SC07. Acquiring a deeper understanding of and sharpening skills in fields of study particular to business activities, such as accounting, finance, project management and quality control.

### **Specific Competencies for Elective Subjects (Management)**

SC08. Developing a more sophisticated understanding of accounting techniques.

SC09. Developing a more sophisticated understanding of finance techniques and practices.

## **Program**

Chapter 1: IFRS and US GAAP

Chapter 2: The Equity-Liabilities Distinction

Chapter 3: Consolidated Financial Statements (IFRS 10) and Related Disclosures (IFRS 12)

Chapter 4: Accounting for Business Combinations (IFRS 3) and Consolidated Financial Statements (IFRS 10)

Chapter 5: Joint Arrangements (IFRS 11) and Related Disclosures (IFRS 12)

Chapter 6: Fair Value Measurement (IFRS 13)

Chapter 7: Revenue from Contracts with Customers (IFRS 15)

Chapter 8: Statement of Cash Flows

Chapter 9: Reporting Derivatives. Netting and Off-setting under US GAAP and under IFRS

## **Educational Activities**

- Theoretical and practical classes.
- Real Case studies for analyzing the most complex issues related to IFRS 3, IFRS 10, IFRS 11, IFRS 12, IFRS 13, IAS 1, IAS 7, IAS 32 and IAS 34.

## **Assessment**

May Examination:

- Mid-term exam: 30%
- Final exam: 40%
- Presentations: 30%

Includes: The presentation of an IFRS project in class (Professor will assign students to groups of 4).

The Professor will also take into account the cases solved and presented in class, questions answered in the theory sessions and problems solved in the practical sessions.

The final grade will be “NO SHOW UP” if the final exam is missed. Any attempt to cheat will be severely penalized.

June Examination:

- Final Exam: 70%
- Class participation: 30%

## **Bibliography and Resources**

Useful Information about Financial Reporting Standards. Links:

- IFRS Foundation:

<http://www.ifrs.org>

- Deloitte IFRS website:



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<http://www.iasplus.com>

<http://www.deloitteifrslearning.com>

- Ernst & Young IFRS website:

<http://www.ey.com/GL/en/Issues/IFRS>

- Grant Thornton International IFRS Website:

<http://www.gti.org/Publications/ifrs-publications/index.asp>

- KPMG IFRS Institute:

<http://www.kpmgifrsinstitute.com/>

- PWC IFRS publications:

<http://www.pwc.com/gx/en/ifrs-reporting/publications/index.jhtml>

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## **Office hours**

### **Professor:**

Germán López Espinosa ([glespinosa@unav.es](mailto:glespinosa@unav.es))

Office: 2200 (Amigos Building)

Office hours: Monday 11.00 - 14.00



**Asignatura: Logística (F. ECONÓMICAS)**

*Guía Docente*

*Curso académico: 2016-17*

## **Presentación**

# **LOGÍSTICA 2016-2017**

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### **Descripción de la asignatura**

En esta asignatura se estudian las operaciones logísticas de una empresa. Se entiende por operaciones logísticas, todas aquellas actividades necesarias para la producción o prestación de un servicio que impliquen el movimiento de materiales, tanto dentro de la empresa como fuera de ella. En la primera parte de la asignatura se estudian todas las actividades relacionadas con la logística externa, y en la segunda parte se estudia la logística interna.

### **Datos Generales**

- Asignatura OPTATIVA de 6 ECTS
- 3º-4º curso ADE-ECO; 4º-6º DOBLES ADE-ECO+DERECHO, 1º semestre
- Idioma en que se imparte: ESPAÑOL
- Primer día de clase: 1.09.2015
- Último día de clase: Por definir
- Horario de clases: Martes de 15:00 a 16:45 -Aula 05- y Jueves de 17:00 a 18:45 -Aula 04- en el Edificio de Amigos.
- Profesor: Pablo Mendivil Landa ([pmendivill@unav.es](mailto:pmendivill@unav.es))

### **PRACTICAS CON EL SOFTWARE W2MO - LOGIVATIONS**

Logivations is the international consulting and software solutions provider with headquarters in Munich. The company develops innovative solutions based on advanced web technologies for holistic design and optimization of all logistics aspects. The software solution W2MO is the leading Internet platform for logistics design, 3D-simulation, optimization, performance evaluation and operational management of logistics processes. W2MO has a user-friendly interface and can be easily integrated. Now more than



30.000 professional users worldwide enjoy W2MO directly from the cloud. W2MO has been nominated several times, including for the “Best Product” at LogiMAT 2011. Gartner Inc., the US research and advisory corporation, highlighted Logivations in their 2013 report on “Cool Vendors in Supply Chain Management Applications”. Moreover, in the latest report for “Supply Chain Execution Technologies, 2015”, Gartner mentions Logivations as “Sample Vendor” for “Warehouse Resource Planning and Scheduling”.

## **Competencias**

### **Competencias básicas (ADE y ECO)**

CB3) Que los estudiantes tengan la capacidad de reunir e interpretar datos relevantes (normalmente dentro de su área de estudio) para emitir juicios que incluyan una reflexión sobre temas relevantes de índole social, científica o ética

### **Competencias generales (ECO y ADE)**

CG6. Saber comunicar oralmente o por escrito, resultados y análisis de utilidad en lo económico y empresarial

### **Competencias específicas para asignaturas optativas (ECO)**

CE06) Conocer y/o profundizar aspectos prácticos de la empresa, tales como por ejemplo, la creación, administración, valoración de empresas etc.

CE07) Profundizar en los conocimientos y/o habilidades de áreas propias del estudio de la actividad empresarial tales como, por ejemplo, la contabilidad, las finanzas, la dirección de proyectos, el control de calidad, etc.

### **Competencias específicas para asignaturas optativas (ADE)**

CE10) Conocer de forma más avanzada aspectos teórico-prácticos de la empresa, como por ejemplo en la administración y toma de decisiones

CE11) Conocer de forma más avanzada de los instrumentos fundamentales para la planificación, programación y control que soportan las actividades de la empresa

## **Programa**

**TEMA 1. Introducción a la Logística.**

**TEMA 2: Gestión de la cadena de suministro.**

**TEMA 3: Planificación de la Producción.**

**TEMA 4: Logística de Aprovisionamiento/Distribución.**



**TEMA 5: Transporte.**

**TEMA 6: Diseño y gestión de almacenes.**

**TEMA 7: Gestión de inventarios**

**TEMA 8: Logística inversa.**

**RESOLUCION DE CASOS**

**VISITA LOGISTICA**

**PARTICIPACION EXPERTOS**

## **Actividades formativas**

**Actividades presenciales: 54 horas.**

### **1. Clases expositivas: 36 horas**

En estas clases se explican los aspectos más relevantes de los temas incluidos en el programa. El contenido de las clases se suministrará con anterioridad en ADI, siendo recomendable que los alumnos acudan a las clases habiendo leído previamente dicha documentación.

**Objetivos de competencias de habilidades: 1 a 6.**

**Objetivos de competencias de contenidos: 1 a 6.**

### **2. Prácticas de ordenador: 6 horas.**

Prácticas con el Programa informático W2MO, que nos ayuda a adoptar soluciones óptimas ante diferentes retos logísticos que se nos pueden plantear.

**Objetivos de competencias de habilidades: 1, 2, 4, 5.**

**Objetivos de competencias de conocimientos: 1 a 6.**

### **3. Resolución de casos: 6 horas**

Análisis de casos para la resolución y análisis de empresas reales, donde se analizan sus decisiones y estrategias de logística.

**Objetivos de competencias de habilidades: 1, 2, 3, 4, 6**

**Objetivos de competencias de contenidos: 1, 6.**

### **4. Visitas y sesiones con expertos: 6 horas.**

Nos ayudarán a conocer experiencias reales y salidas profesionales en el ámbito de la logística.

**Objetivos de competencias de habilidades: 5.**



Objetivos de competencias de contenidos: 1.

**Actividades no presenciales: 90 horas.**

1. Tutorías: 1 horas (individual o en grupo)

Objetivos de competencias de habilidades: 1 a 6.

Objetivos de competencias de contenidos: 1 a 6.

2. Trabajo individual: 89 horas.

Objetivos de competencias de habilidades: 1 a 6.

Objetivos de competencias de contenidos: 1 a 6.

**Evaluación: 5 horas.**

Objetivos de competencias de habilidades: 1 a 6.

Objetivos de competencias de contenidos: 1 a 6.

## **Evaluación**

**Exámenes: 60%**

Habrá un examen parcial en el mes de octubre. Si se saca más de un 5, el alumno podrá liberar esa parte del examen final.

**Participación: 15% (Participación y Asistencia a clases y actividades, y Comentario de la noticia actual sobre Logística)**

**Trabajos: 25%**

- 15% Trabajo Presentación en clase
- 10% Organización Jornada Logística

**Trabajo en grupo:**

Durante las primeras clases del curso se plantearán posibles temas para que los alumnos, en grupos de 3, vayan escogiendo el tema de su trabajo.

Los trabajos se expondrán en clase (15 minutos por grupo, aproximadamente) a partir de la primera semana de noviembre.

**IMPORTANTE:**

Si se libera el primer parcial (más de 5), la media de la nota de éste con el segundo debe ser, mínimo, 4, para poder aprobar la asignatura.

Los alumnos que se examinen en diciembre de toda la asignatura, deberán sacar, mínimo, 4, para aprobar la asignatura.

**CONVOCATORIA EXTRAORDINARIA:**



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**Examen final: 60%**

Este examen será sobre el total del contenido, y habrá que sacar, mínimo, 4, para aprobar la asignatura.

Se mantendrá la nota obtenida en Participación y en Trabajos durante el curso (40%).

## **Bibliografía y recursos**

### **Bibliografía recomendada**

R.H. Ballou (2004), “Logística: Administración de la Cadena de Suministro”, Prentice-Hall.

[Localízalo en la Biblioteca](#)

A. Errasti (2011), “Logística de almacenaje”, Pirámide. [Localízalo en la Biblioteca](#)

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**Asignatura: Methods in valuating firms (F. ECONÓMICAS)**

*Guía Docente*

*Curso académico: 2016-17*

## **Introduction**

<http://unav.edu/asignatura/methosvaluatingeconom/>

Curso 2016 - 2017

## **Methods in valuating firms**

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Methods in valuating firms is an interactive course that aims at making the student capable of understanding the main financial and management concepts and tools needed to properly value companies.

Faculty: Ciencias Económica y Empresariales

Number of credits: 6 ects

Idiomas: English

Professor: Miguel García de Eulate ([mgarciadeeu@unav.es](mailto:mgarciadeeu@unav.es))

Classes: Mondays, from 17:00 to 21:00 at Edificio Amigos, first semester (Sept to Dec 2016) - Classroom 08

Exam: December

## **Competences**

This course aims at developing a better understanding of the main drivers of value creation, and the main tools to measure and to manage this process of value creation, with a view on the long run.

### **Basic Competencies (ADE and ECO)**

BC2. Students should be able to apply their knowledge to their job or vocation in a professional way. They should be able to prove their general competences by developing and defending arguments and solving problems while developing their own criteria with a solid theoretical background.



## **General Competencies (ADE and ECO)**

GC5. Developing the capacity for independent, critical thinking on matters relevant to economics and business management.

## **Specific Competences for Elective Subjects (ECO - Economics)**

SC06. Acquiring and improving a thorough understanding of the practical aspects of business management, such as the creation, administration and valuation of companies.

SC07. Acquiring a deeper understanding of and sharpening skills in fields related to business activities, such as accounting, finance, project management and quality control.

SC11. Acquiring knowledge, skills and abilities that are complementary to education and training in economic studies, such as the theoretical and methodological background leading to company valuation, and its implications for firms and the economy in general.

## **Specific Competencies for Elective Subjects (ADE - Business Management)**

SC08. Developing a more sophisticated understanding of accounting techniques.

SC15. Acquiring knowledge, skills and abilities that are complementary to education and training in economics and business, such as the practical implications for the managing of firms of the main concepts of economic valuation.

## **Program**

### **Frameworks for Valuation**

1	Fundamental Principles of Value Creation and Managerial implications	Ch 1 to 5
2	Analyzing Key Value Drivers	
	Return on Invested Capital	Ch 6
	Revenue Growth	Ch 7



3	Frameworks for Valuation	
	Enterprise DCF and Economic Profit Models	Ch 8
	Adjusted Present Value	Ch 8

### **Analyzing Historical Performance**

4	Reorganizing the Financial Statements	Ch 9
5	Analyzing Performance and Competitive Position	Ch 10
6	Advanced Financial Analysis	
	Taxes	Ch 18
	Debt Equivalents: Leases and Retirement Obligations	Ch 20

### **Building the Valuation Model**

7	Forecasting Performance	
	The Explicit Forecast Period	Ch 11
	Continuing Value	Ch 12
8	The Weighted Average Cost of Capital	
	The Cost of Equity	Ch 13
	The Cost of Debt	Ch 13
9	Putting the Model to Work	
	From Enterprise to Equity Value	Ch 14
	Calculating and Interpreting Results	Ch 15



## Alternative Methods of Valuation

10	Multiples	Ch 16
11	Valuing Flexibility using Real Options	Ch 35

## Managing for Value

12	Valuation from a management perspective	Ch 25 to 30
	Corporate Portfolio Strategy	
	Performance Management	
	Mergers and Acquisitions	
	Divestitures	
	Capital Structure, Dividends, and Share repurchases	
	Investor Communications	

## Student evaluation

The course will include both theoretical sessions and practical exercises (either individual or by groups) that will be performed in class.

Additionally, some questions corresponding to the previous class and/or exercises/presentations/cases will need to be prepared during each week in order to better acquire knowledges and skills and maintain a coherence and constant relationship between theory and practice. These weekly works will be previously sent to the professor via ADI.

Students will also perform presentations in class to the rest of the class.

That is why class attendance will also be encouraged and controlled.

Due to the practical nature of the course, students will take their laptops to class,



although they will only be used when explicitly asked by the professor.

The assessment of each student will be carried out as follows:

- Weekly work assignments: 25%
- Class presentations and participation: 25%
- December exam: 50%

## Where and When

Classes: Mondays, from 17:00 to 21:00 at Edificio Amigos (Classroom 08)

First semester (September to December)



## Bibliography and resources

-

- Main course book:

***"VALUATION - Measuring and Managing the Value of Companies"*** Sixth University edition. McKinsey & Company. 2015.

Authors: Tim Koller, Marc Goedhart, David Wessels [Localízalo en la Biblioteca](#)

- Other reference books:
  - Investment valuation : tools and techniques for determining the value of any asset / Aswath Damodaran. [Localízalo en la Biblioteca](#)
  - Valuation workbook : step-by-step exercises and tests to help you master valuation / McKinsey & Company, Inc. ; Tom Copeland ... [et al.] [Localízalo en la Biblioteca](#)

## Office hours and how to contact the professor

The professor can be reached directly through the ADI platform or his email (mgarciadeeu@unav.es).

The blog can also be used to send comments and questions that will be answered by the professor but can be also viewed and commented by other students.

Office: 2540 at Edificio Amigos

## Educational activities

Every week:



-The professor will deliver a Test with some questions or practical cases to be answered by each student before the following class.

-Additionally, some specific work or cases might be asked to be answered by a particular student or team of students.

**Both types of assignments together will carry a 25% weight in the final evaluation.**

- At each class a time slot will be devoted to the discussion and solution of those tests and cases.

**These presentations in class together with overall class attendance and class interactivity will carry a 25% weight in the final evaluation.**

-The professor will explain the theoretical framework with illustrative example and cases of companies' valuation.

During the month of December the final exam will be scheduled.

**This final exam will carry a 50% weight in the final evaluation.**

## **Optionality in each of the grades to be obtained**

The subject is optative for Business administration (ADE), Law (Derecho) and Economy. ■



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**Asignatura: Project Management (F.Económicas)**

*Guía Docente*

*Curso académico: 2016-17*

## Introduction

<http://www.unav.edu/asignatura/pmanagementeconom/>

## **Project Management (F.Económicas)**

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When the Steering Committee of a company decides to move from one situation to another in any area of management of the company (engineering, production, information systems, finance, etc..) is necessary to carry out a project.

The projects generate significant investment for the company and involve several departments, customers and suppliers, which implies the need to comply with requirements, deadlines and costs. Failure to make a success of the projects produced significant losses, being the main economic and prestige or image, of the staff and the company involved.

All companies make each year different projects with deep impact over their operations. The heads of various departments and areas that make up the company must be trained and prepared to be able to manage them.

The aim of the course is to provide students with knowledge and tools for the proper design, monitoring, closure and evaluation of projects. Such knowledge includes technical and management aspects.



Universidad  
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**Duration:** First Semester **Course:** 3rd and 4th

**Credits:** 6 ECTS (European Credit Transfer System)

**Type of course (compulsory, optative):** Optative

**Language:** English

**Schedule:** Monday 15:00-17:00, Classroom 01, Thursday 19:00-21:00, Classroom A04

**Teacher's office:** 2020, Amigos Building

## **General Information**

ECTS credits: 6

Undergraduate degree (s): Degree in Business Administration and Degree in Economics

Module: Organization and Business Management.

Subject: Organization and Production.

Profile: Business.

Department: School of Economics and Business Administration

Type of course: Optative

## **Competences**

**This course aims to make students able to manage a project of any kind of discipline, managing their staff, customers, suppliers and other stakeholders to obtain the goals of scope, planning and cost required.**

**Basic Competencies :**

- BC2. Students should be able to apply their knowledge to their job or vocation in a professional way. They should be able to prove their general competencies by developing and defending arguments and solving problems within their subject area.
- BC4. Students should be able to convey information, ideas, problems and solutions to both specialized and general audiences.





**General Competencies:**

- GC2. Identifying, incorporating and using acquired knowledge in argument, discussion and problem solving as they apply to economics and business.

**Specific Competencies for Elective Subjects (Economics)**

- SC06. Acquiring and improving understanding of the practical aspects of business, including start-up, administration and evaluation.
- SC07. Acquiring a deeper understanding of and sharpening skills in fields of study particular to business activities, such as accounting, finance, project management and quality control.

**Specific Competencies for Elective Subjects (Management)**

- SC10. Developing a more sophisticated understanding of business in theory and practice in areas such as administration and decision making.
- SC11. Developing a more sophisticated understanding of basic tools for the planning, programming and control that make business activity possible.

**Program**

TOPIC 1: BASIC CONCEPTS

- Definitions and features.
- Business strategy and projects.
- Types of projects.
- Management and life cycle of a project.
- Project management categories.

TOPIC 2: FUNDAMENTAL COMPONENTS OF PROJECTS

- Project goals.
- External and internal competitors.
- Project Manager experience areas.
- Knowledge Areas.
- Expectations of success.

TOPIC 3: PROJECT MANAGEMENT SYSTEMS



- Standard structure and documentation.
- Some methodologies.
- Process concept.
- Knowledge project management.

#### TOPIC 4: PROJECT MANAGEMENT FRAMEWORK

- Project and Organization Lifecycle.
- Project Management processes.
- Manage multiple projects.
- Trends in Project Management.

#### TOPIC 5: PROJECT SELECTION FACTORS

- Compilation scope requirements.
- Compliance deadlines.
- Financial scope.
- Deviation cost.
- Analysis of results.

#### TOPIC 6: TOOLS PROJECT MANAGEMENT TECHNIQUES.

- Planning. Gantt diagrams.
- Pert Method: Calculation of Critical Pathways.
- Process software tools for project management.
- Project documentation creation.
- Project presentation creation.

#### TOPIC 7: HUMAN PROFILES IN PROJECTS.

- The figure of internal or external customer.
- The composition of the team itself.
- Suppliers management .
- Combination of different profiles and their individual and group management.

#### TOPIC 8: INITIATION PROCESSES.



- Business Case.
- Feasibility Study.
- Opportunity defense.
- Stakeholders in the project.
- Project Charter: design and sizing.

#### TOPIC 9: PLANNING PROJECTS

- WBS analysis.
- Time: Gantt.
- Determination of Costs.
- Project Team.
- Risk Analysis.
- Quality Control.
- Procurement Management.

#### TOPIC 10: IMPLEMENTATION, MONITORING AND CLOSING.

- Milestones and checkpoints.
- Follow-up Meeting Management.
- Decision-making and Negotiation.
- Error Control.
- Validation of deliverables.
- Evaluation and learning lessons.

#### TOPIC 11: TRADING SITUATIONS IN PROJECTS.

- Decision making.
- Customer presentation
- Reporting crisis events.
- Types of Negotiations.
- Errors in projects

### **Educational Activities**

### **Classroom activities:**

1. On-campus classes (40 hours). In these classes the most important aspects of the topics included in the program will be explained. Students must attend these classes with the documentation supplied to them.
2. Supervised projects (independently and in groups) (20 hours); various exercises and case studies provided will be discussed and resolved. Students must attend these sessions having studied the contents of the classes taught by the teacher. In some of these sessions students will be asked to solve an exercise (or a case) and give a presentation. Also carry out activities based on a simulation of a project in which the practical classes may also be worked in a computer room. Development work done on the entire project: students will have to develop this activity in groups, and present it in class.
3. Assessment (1.5 hours).

### **Non-classroom activities.**

The student will spend about 30 hours working with the subject material, understand the concepts explained in the classes taught, exercises, prepare the case studies make the group work, and study for exams.

## **Assessment**

The final grade for the course is determined by the weighted average obtained from the following notes:

### **December announcement:**

1. Class participation, supervised projects: 10%
2. FYP Presentation and Defense: 40%. The student must pass this section.
3. Final in-class assessment of theoretical and practical content: 50%. The student must pass this section.

### **June announcement:**

1. FYP Presentation and Defense: 40%
2. Final in-class assessment of theoretical and practical content: 60%

In the announcement for June, jobs may be submitted in addition to those made during the course to increase the grade obtained in the exercises and works.

## **Bibliography and Resources**

Project Management Institute, Inc. (2008). A Guide to the Project Management Body of Knowledge (PMBOK® Guide), Fifth Edition.

Michael S. Zambrusky (2008). A Standard for Enterprise Project.

Larry Richman (2011). Improving Your Project Management Skills.

R. Camper Bull (2010). Moving From Project Management to Project Leadership.

Larry Richman (2011). Successful Project Management.

Richard Newton (2006). Project Management Step by Step.



- Project Management Institute, Inc. (2008). A Guide to the Project Management Body of Knowledge (PMBOK® Guide), Fifth Edition. [Find it in the Library](#)
- Michael S. Zambrusky (2008). A Standard for Enterprise Project. [Find it in the Library](#)
- Larry Richman (2011). Improving Your Project Management Skills. [Find it in the Library](#)
- R. Camper Bull (2010). Moving From Project Management to Project Leadership. [Find it in the Library](#)
- Larry Richman (2011). Successful Project Management. [Find it in the Library](#) (ebook)
- Richard Newton (2006). Project Management Step by Step. [Find it in the Library](#)

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## Office Hours

Dropbox (web application) and ADI is used to share work and projects. The teacher via email usually answers questions in real time. Students make appointments via e-mail (rarely needed).



**Asignatura: PYMES: problemática y gestión del emprendedor  
(F. Económicas)**

*Guía Docente*

*Curso académico: 2016-17*

## Presentación

<http://www.unav.edu/asignatura/pymes/>

# **PYMES: PROBLEMÁTICA Y GESTIÓN DEL EMPREENDEDOR**

**BREVE DESCRIPCIÓN:** Estudio casuístico de las cuestiones de gestión ordinaria de la PYME: financieras, laborales y fiscales.

### **CURSO 2016 - 2017**

- **Departamento:** Empresa
- **Facultad:** Económicas y Empresariales.
- **Titulaciones en las que se imparte:** Economía (ECO) , Administración y Dirección de Empresas (ADE) y dobles grados (ECO/ADE y Derecho).
- **Planes de estudios:** ECO,ADE, Dobles grados (Derecho + ADE ó ECO)
- **Curso:** 4º (ECO, ADE) Dobles grados (Derecho + ADE ó ECO)
- **Organización:** Segundo semestre académico, de enero a mayo.
- **Número de créditos ECTS:** 3 cr (90h).
- **Tipo de asignatura:** Optativa.
- **Idioma en que se imparte la asignatura:** Castellano.

### **Profesores que la imparten:**

- María Asunción Gómiz Chazarra ([mgomiz@unav.es](mailto:mgomiz@unav.es))
- Jorge Moreno Purroy ([jmorenop@unav.es](mailto:jmorenop@unav.es))
- Luis G. Martínez Rocamora ([lgmartinez@unav.es](mailto:lgmartinez@unav.es))

**Horario y aula donde se imparte** 2 horas por semana (14 semanas).

Martes, de 19.00 a 21.00 horas.

Aula 03 (Edificio Amigos).

**Fecha inicio de las clases:** 10 de enero

**Fecha fin de la asignatura:** 1 de mayo

**Fecha de examen convocatoria ordinaria:**



- Final: jueves, 4 de mayo de 2017.

**Fecha de examen convocatoria extraordinaria:**

- Final: lunes, 19 de junio de 2017.

Edite el contenido aquí

## **Competencias**

### **Competencias del Título:**

1. Alimentar la sensibilidad hacia los problemas éticos, sociales y medioambientales de los asuntos empresariales.
2. Desarrollo del razonamiento lógico.
3. Capacidad de análisis y síntesis de las problemáticas abordadas.
4. Motivación y superación.
5. Sentido de la responsabilidad y del esfuerzo.
6. Capacidad de comunicación oral.
7. Capacidad de trabajo en equipo.
8. Capacidad crítica y autocrítica.
9. Planificación de tareas y gestión del tiempo.
10. Puntualidad y ética en el trabajo.
11. Capacidad de aprendizaje autónomo.

### **Competencias de la asignatura:**

#### **Competencias básicas (ADE y ECO)**

*CB2) Que los estudiantes sepan aplicar sus conocimientos a su trabajo o vocación de una forma profesional y posean las competencias que suelen demostrarse por medi de la elaboración y defensa de argumentos y la resolución de problemas dentro de su área de estudio*

*CB5) Que los estudiantes hayan desarrollado aquellas habilidades de aprendizaje necesarias para emprender estudios posteriores con un alto grado de autonomía*

#### **Competencias generales (ECO y ADE)**

CG5. Desarrollar la capacidad de razonamiento autónomo y crítico en temas relevantes para lo económico y empresarial

CG6. Saber comunicar oralmente o por escrito resultados y análisis de utilidad en lo económico y empresarial

#### **Competencias específicas optativas (ECO)**



CE06) Conocer y/o profundizar aspectos prácticos de la empresa, tales como por ejemplo, la creación, administración, valoración de empresas etc.

CE07) Profundizar en los conocimientos y/o habilidades de áreas propias del estudio de la actividad empresarial tales como, por ejemplo, la contabilidad, las finanzas, la dirección de proyectos, el control de calidad, etc.

### **Competencias específicas optativas (ADE)**

CE10) Conocer de forma más avanzada aspectos teórico-prácticos de la empresa, como por ejemplo en la administración y toma de decisiones

CE11) Conocer de forma más avanzada de los instrumentos fundamentales para la planificación, programación y control que soportan las actividades de la empresa

CE14) Utilizar en la práctica laboral los conocimientos, capacidades o competencias de las áreas de economía o empresa

## **Programa**

**Tema 1.-** Las Pymes

**Tema 2.-** Diseño de estrategia empresarial

**Tema 3.-** Contabilidad financiera del ejercicio

**Tema 4.-** Control económico financiero

**Tema 5.-** Contratación laboral

**Tema 6.-** Vicisitudes contractuales y ajustes de plantilla

**Tema 7.-** Gestión del conflicto laboral

**Tema 8.-** Cierre del ejercicio

**Tema 9.-** Impuesto sobre el Valor Añadido

**Tema 10.-** IRPF de los socios e Impuesto de Sociedades.

## **Actividades formativas**

### **1. Actividades formativas presenciales**

Clases teórico-prácticas: 14 horas.

El profesor, sobre el supuesto previamente entregado y trabajado por el alumno, explica los conceptos teóricos necesarios para el conocimiento de la materia, ofreciendo solución a las cuestiones planteadas. Los alumnos interactúan con el profesor para intentar ofrecer tales soluciones u otras distintas.

En algunos casos será el alumno el que resolverá y explicará el supuesto públicamente.

Se plantearán nuevas cuestiones sobre lo explicado, que cada alumno (o grupo) deberá responder por escrito y remitir al profesor.

### **2. Actividades formativas no presenciales**





Cada alumno (o grupo) realizará y presentará los casos prácticos que se hayan indicado en sesiones anteriores.

El alumno dedicará unas 45 horas a entender los conceptos explicados en las clases del profesor y preparar los ejercicios y trabajos de la asignatura.

## **Evaluación**

### **CONVOCATORIA ORDINARIA**

Se evaluarán:

Entrega de trabajos/ejercicios: 45%

Asistencia y participación: 10%

Examen final: 45%

### **CONVOCATORIA EXTRAORDINARIA**

Entrega de trabajos/ejercicios: 30%

Asistencia y participación: 5%

Examen de Junio: 65%

## **Bibliografía y recursos**

En ADI estarán disponibles **guías, manuales, artículos, presentaciones y enlaces a documentos audiovisuales referentes a todo el contenido de la asignatura.**

### **Bibliografía básica:**

- Dirección estratégica. Robert M. Grant . Editorial Thomson Cívitas [Localízalo en la Biblioteca](#)

### **Bibliografía complementaria**

- Gestión de empresa con una visión estratégica. Arnaldo Hax, Nicolás Majluf (1996). Ediciones Dolmen. [Localízalo en la Biblioteca](#)
- El manual del emprendedor. Steve Blank y Bob Dorf. Gestión 2000. 2012. [Localízalo en la Biblioteca](#)
- Finanzas para emprendedores. Antonio Manzanera. Deusto. 2010 [Localízalo en la Biblioteca](#)

### **Revistas interesantes:**

- Revista de derecho de sociedades. [Localízala en la Biblioteca](#)

### **Textos legales:**

- Plan General de Contabilidad de Pequeñas y Medianas Empresas aprobado mediante REAL DECRETO 1515/2007, de 16 de noviembre.



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de Navarra

- LEY 16/2007, de 4 de julio, de reforma y adaptación de la legislación mercantil en materia contable para su armonización internacional con base en la normativa de la Unión Europea.
- Real Decreto Legislativo 1/2010, de 2 de julio, por el que se aprueba el texto refundido de la Ley de Sociedad de Capitales.

## **Horarios de atención**

**Lugar de tutorías:** Despacho 2110. ( 2ª planta, hilera del Edificio Amigos)

**Horario de atención:** Martes de 18.00 a 19.00 horas.



**Asignatura: Quality Management (F. ECONÓMICAS)**

*Guía Docente*

*Curso académico: 2016-17*

## **PRESENTATION**

@X@url\_amigable.obtener@X@

# **Quality Management (F. ECONÓMICAS)**

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### **Abstract**

The course is aimed at helping students understand the importance of Quality Management as an inseparable part of a major task: Business Management. In class we will cover different points of view, but we will focus on Quality as a cross tool for strategy formulation and implementation -the customer as a main stakeholder, decision making and continual improvement-, and on why Total Quality Management (TQM) organizations hold sustainable competitive advantages. Therefore we will not analyze in depth statistical and mathematical aspects of Quality, more related to product engineering techniques.

Weekly sessions will be divided in two: professor work (lectures) and student work (cases, written exercises, oral presentations, etc.) based on the former. No specific previous background is needed to follow the course, but intense student participation is expected.

### **Practical information**

- Name of the course: QUALITY MANAGEMENT
- Faculty: Business and Economics
- Department: Business
- Degrees: ADE/ECO/IDM/IDE (3rd & 4th year)
- Double Degrees: DAE/DEE/GML/GEL (4th, 5th & 6th year)
- Credits: 6
- Type of course: Elective
- Language: English
- Semester: September-December 2016
- Class hours: Monday & Wednesday 7-8.30 pm. Room 04 Amigos
- Professor: MSE. Jose Enrique Arizón ([jarizon@unav.es](mailto:jarizon@unav.es)) Office 2540 (Amigos Tower 2nd floor)

## **COMPETENCES**



### **Basic Competencies (Management and Economics)**

BC2. Students should be able to apply their knowledge to their job or vocation in a professional way. They should be able to prove their general competencies by developing and defending arguments and solving problems within their subject area.

### **General Competencies (Management and Economics)**

GC5. Developing the capacity for independent critical thought on matters relevant to economics and business.

### **Specific Competencies for Elective Subjects (Economics)**

SC06. Acquiring and improving understanding of the practical aspects of business, including start-up, administration and evaluation.

SC07. Acquiring a deeper understanding of and sharpening skills in fields of study particular to business activities, such as accounting, finance, project management and quality control.

### **Specific Competencies for Elective Subjects (Management)**

SC10. Developing a more sophisticated understanding of business in theory and practice in areas such as administration and decision making.

SC11. Developing a more sophisticated understanding of basic tools for the planning, programming and control that make business activity possible.

### **Learning results**

Exercises carried out in class: the students will learn to develop and manage tools related to Total Quality Management.

Exam: the students will be able to demonstrate the domain of concepts and problems related to Total Quality Management.

### **PROGRAM**

- 1.- Introduction to Quality
- 2.- Business Management and Organizational Excellence
- 3.- Leadership and Change. Leading oneself
- 4.- Total Quality Management
- 5.- Customer Satisfaction
- 6.- QM Tools and Techniques



7.- Systems for implementing Quality Management. ISO & EFQM

8.- Ongoing Improvement. Six Sigma

## **EDUCATIONAL ACTIVITIES**

**(See detailed Schedule on "Contents of the course" area)**

### **1. Classroom activities: 52 hours.**

**Professor lectures:** 24 hours.

This activity will cover the most relevant aspects of the topics included in the program. Students must attend class and read in advance the documentation supplied.

**Student practices:** 22 hours.

Exercises and case studies will be resolved and discussed. Students must attend these sessions, having studied the contents of the previous classes taught by the teacher. In some of these sessions students will be asked to solve an exercise (or a case) and deliver it.

**Visits and sessions with experts:** 6 hours

This activities will be especially useful to complement class lectures and to know first hand professional quality experiences.

### **2. Non-classroom activities: 96 hours.**

**Individual work:** 60 hours.

The student will study the course material to understand the concepts explained in class, to apply them during exercises resolution, to prepare case studies and, finally, to prepare the exams.

**Team work:** 35 hours.

Three people teams will analyze and present in class a QM Topic / Paper, linking their own research findings with themes discussed in class. They should be able to arrive to personal conclusions and to explain why they think those are valid.

**Tutorship:** 1 hour.

This session will be useful to solve doubts and analyze questions related to the course.

### **3. Evaluation: 2 hours.**

## **ASSESSMENT**

### **Ordinary call**

- Final exam: 50%
- Individual participation: class participation, exercises and cases: 30%



- Team work and oral presentation: 20%

In the final ordinary exam, the MINIMUM SCORE to PASS the course is 4 over 10.

#### **Extraordinary call**

- Final exam: 75%
- Individual participation: class participation, exercises and cases: 15%
- Team work and oral presentation: 10%

In the final exam, the MINIMUM SCORE to PASS the course is 4 over 10.

## **BIBLIOGRAPHY AND RESOURCES**

### Course book

- D.L. Goetsch & S. Davis (2014) *Quality Management for Organizational Excellence: Introduction to Total Quality*. Pearson. International 7th Ed. (paperback) or 8th Ed. (hardcover) [Find it in the Library](#)

### Other QM references:

- E. M. Goldratt (2014) *The Goal: A process of ongoing improvement*. North River Press 4th Ed. [Find it in the Library](#)
- R. Burghall, V. Grant & J. Morgan (2014) *Lean Six Sigma. Business transformation for dummies*. John Wiley & Sons [Find it in the Library](#)
- *ISO 9000:2005 & ISO 9001:2015 Standards*
- *EFQM Excellence Model 2013*
- M. Sangüesa, R. Mateo y L. Izarbe (2006) *Teoría y práctica de la calidad*. Paraninfo. [Find it in the Library](#)

### Related topics references

- *Good to great*. J. Collins. HarperCollins 2001 [Find it in the Library](#)
- *The Servant*. JC. Hunter. Crown Business 2008 [Find it in the Library](#)
- *The Essentials. HBR's 10 must reads*. HBR Press 2011 [Find it in the Library](#)
- *Start with why*. S. Sinek. Portfolio 2011 [Find it in the Library](#)

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## **OFFICE HOURS**

Monday & Wednesday 6 to 7 pm

Office 2020 (2nd floor right aisle Amigos Building)



Universidad  
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Appointment in advance by email



**Asignatura: Responsabilidad Social Corporativa (F.  
ECONÓMICAS)**

*Guía Docente*

*Curso académico: 2016-17*

## **Presentación**

<http://www.unav.edu/asignatura/responsocorpeconom/>

Esta asignatura tiene por objeto introducir al alumno en el concepto y dimensiones de la Responsabilidad social como herramienta de gestión para un modelo de empresa responsable, sostenible y menos economicista. Mediante el análisis teórico y práctico de las actividades que la empresa realiza a lo largo de la cadena de valor en los ámbitos económico, social y medioambiental, el alumno adquirirá los conocimientos imprescindibles que requiere la puesta en marcha de una estrategia de RSC y comprenderá la necesidad de enfocar las estrategias y políticas de la empresa hacia criterios que permitan aumentar su competitividad, su rentabilidad y garantizar su existencia en el tiempo.

## **Datos Generales**

- Nombre de la asignatura: **Responsabilidad social corporativa**
- Facultad: Ciencias Económicas y Empresariales
- Departamento: Empresa
- Titulación: Grados ADE y ECO
- Curso, semestre: Segundo Ciclo del Grado; segundo semestre
- Horario, aula: 4 horas semanales; viernes de 15h a 19h Aula \_\_\_ Edificio Amigos
- Duración (trimestral, anual): Trimestral
- Número de ECTS: 6
- Requisitos (haber cursado): Ninguno
- Tipo de asignatura (troncal, obligatoria, optativa, etc.): Optativa
- Idioma en que se imparte: Español
- Profesor que la imparte: Miguel Ángel Prieto [maprieto@unav.es](mailto:maprieto@unav.es)

## **Competencias**

### **Competencias básicas (ADE y ECO)**

CB2) Que los estudiantes sepan aplicar sus conocimientos a su trabajo o vocación de una forma profesional y posean las competencias que suelen demostrarse por



medio de la elaboración y defensa de argumentos y la resolución de problemas dentro de su área de estudio

### **Competencias generales (ECO y ADE)**

CG2. Identificar, integrar y utilizar los conocimientos adquiridos en el argumento, discusión o resolución de problemas relevantes para lo económico y empresarial

### **Competencias específicas optativas (ECO)**

CE10) Utilizar en la práctica laboral los conocimientos, capacidades o competencias de las áreas de economía o empresa

CE11) Poseer conocimientos, capacidades o habilidades complementarios a la formación en economía o empresa

### **Competencias específicas optativas (ADE)**

CE14) Utilizar en la práctica laboral los conocimientos, capacidades o competencias de las áreas de economía o empresa

CE15) Poseer conocimientos, capacidades o habilidades complementarios a la formación en economía o empresa

## **Actividades formativas**

### **Metodología**

- Estudio de 12 temas referidos al gobierno de la empresa y a la gestión empresarial, a la consideración de sus políticas y decisiones estratégicas desde un punto de vista socialmente responsable y los efectos de aquellas sobre los principales grupos de interés.
- Lectura de la bibliografía que se requiera para cada uno de los temas tratados.
- Lectura y preparación de los casos indicados por el profesor para su discusión posterior en clase.
- Realización de 4 cuestionarios tipo test sobre cuestiones expuestas en clase por el profesor.
- Preparación y exposición en grupo de un caso de responsabilidad social empresarial.
- Realización del examen final.

### **Distribución del tiempo**

La asignatura supone 6 créditos ECTS, cada uno de los cuales se corresponde con 25 horas de trabajo del alumno.

La distribución de las 150 horas resultantes se realizará de la siguiente manera:

- 60 horas de clases presenciales; 20 de las cuales serán de teoría y 40 de práctica. Se exige al alumno la asistencia puntual, la lectura de la bibliografía indicada por el profesor así como los trabajos previos relacionada con aqueela y la participación activa en el debate de los casos



propuestos por el profesor.

- 45 horas de estudio personal por parte del alumno.
- 40 horas destinadas a la lectura, consulta y visionado del material -bibliográfico y/o videográfico- señalado por el profesor.
- 2 horas para la realización de los 4 cuestionarios, y
- 3 horas para el examen final.

### **Cronograma**

Cada sesión se compone de 3 horas; al ser 60 las horas presenciales, hay 20 sesiones.

### **Plan de clases**

Se valorará y tendrá en cuenta para la calificación final la participación del alumno durante los debates de los casos, el planteamiento de cuestiones relevantes durante la clase, etc.

### **Evaluación**

- La asignatura será objeto de evaluación continuada durante el semestre (asistencia a clase del alumno, participación en los debates, así como la entrega semanal de los casos indicados por el profesor).
- Del 100% de la nota, un 60% corresponde al examen final, un 20% a los cuestionarios prácticos que se realizarán en clase, un 10% al conjunto de los casos semanales, que son obligatorios y otro 10% por la asistencia a clase.
- Para la convocatoria de recuperación se conservarán, en el supuesto de estar aprobados, las calificaciones de los cuestionarios y de los casos.

#### **∅ Examen ordinario**

El examen se realizará por escrito, en la fecha que posteriormente se indique y consistirá en la contestación de tres preguntas sobre temas explicados por el profesor. Éste facilitará documentación para el mismo e indicará otras fuentes y recursos para completar las explicaciones dadas en clase.

#### **∅ Casos semanales.**

Los alumnos, individualmente, analizarán y responderán por escrito las preguntas contenidas en los casos prácticos que les entregará semanalmente el profesor. Los casos además se debatirán en clase, en la que el profesor solicitará a los alumnos que expongan su opinión.

Los trabajos se enviarán por correo electrónico al profesor el día anterior a la clase.

La realización de los casos es obligatoria. Solo la entrega de todos los casos permitirá sumar a la nota del examen el 10% señalado anteriormente.

#### **∅ Examen extraordinario**

Los alumnos que no obtengan el aprobado mediante la realización del examen final y los ejercicios señalados anteriormente, podrán presentarse al examen extraordinario. Éste será de estructura similar



al examen final (3 preguntas)

## **Programa**

### **Tema 1. La Responsabilidad Social como nueva forma de gestión de la empresa**

1. Concepción tradicional de la empresa
2. El cambio de paradigma empresarial: la empresa responsable y sostenible
3. Principales retos económicos, sociales y medioambientales
4. Responsabilidad Social Corporativa: concepto

Caso y lectura recomendadas.

### **Tema 2. Principales iniciativas nacionales e internacionales en RSC**

1. Pacto Mundial, Principios de la OIT, Directrices de la OCDE, Libro Verde de la Unión Europea.
2. Iniciativas de la Administración pública (nacional y autonómica)
3. Iniciativas del sector privado (fundaciones, asociaciones y clubes)

Caso y lectura recomendadas.

### **Tema 3. Gobierno de la empresa y RSC**

1. Buen Gobierno Corporativo (antecedentes, concepto, estructura)
2. El Buen Gobierno en España (Código Olivencia, Informe Aldama, Código unificado de la CNMV)
3. Códigos de conducta

Caso y lectura recomendadas.

### **Tema 4. Informes de Sostenibilidad**

1. Estructura y contenido
2. Proceso de elaboración y verificación
3. Principales estándares (Global Reporting Initiative (GRI), Accountability 1000 (AA1000) e ISO 26001)

Caso y lectura recomendadas.

### **Tema 5. Gestión de la RSC. Los grupos de interés**

1. Identificación, segmentación y priorización
2. Análisis de expectativas
3. Diálogo y comunicación
4. Principales grupos de interés (accionistas, empleados, clientes y proveedores)

Caso y lectura recomendadas.

### **Tema 6. Gestión de la RSC. La gestión responsable de los RR.HH.**

1. El talento, sistemas de retención y fidelización
2. Gestión de la diversidad. Inclusión de colectivos desfavorecidos.



3. Beneficios sociales. Políticas de igualdad
4. Salud y seguridad laboral

Caso y lectura recomendadas.

#### **Tema 7. Gestión de la RSC. Los proveedores**

1. Extensión de la RSC a la cadena de valor. Homologación y evaluación de proveedores.
2. Deslocalización empresarial
3. Compra responsable
4. Comercio justo

Caso y lectura recomendadas

#### **Tema 8. Gestión de la RSC. Los clientes**

1. Innovación responsable
2. Variables éticas y ambientales en los productos y servicios
3. Seguridad del cliente

Caso y lectura recomendadas.

#### **Tema 9. Gestión de la RSC. La acción social de la empresa**

1. Patrocinio, mecenazgo y marketing social
2. La relación de la empresa con el Tercer Sector
3. Retos sociales de la empresa

Caso y lectura recomendadas.

#### **Tema 10. Gestión de la RSC. La gestión ambiental de la empresa**

1. Impacto de la actividad empresarial en el medio ambiente
2. Ecoeficiencia
3. Riesgo ambiental
4. Sistema de Gestión Ambiental

Caso y lectura recomendadas.

#### **Tema 11. Gestión de la RSC. La comunicación de la RSC**

1. Valores que definen a la empresa.
2. Reputación y liderazgo.
3. Comunicación externa e interna

Caso y lectura recomendadas.

#### **Tema 12. La Inversión Socialmente Responsable**

1. Antecedentes y evolución histórica
2. Principales productos
3. Spainsif: Foro español de la ISR



Caso y lectura recomendadas.

## **Bibliografía y recursos**

El seguimiento adecuado del temario de la asignatura requerirá – además de las correspondientes presentaciones del profesor durante las clases– de la lectura de diferentes textos (libros, artículos y noticias de prensa, informes empresariales, etc;).

Las lecturas podrán ser de carácter obligatorio –necesarias para aprobar la asignatura– u opcionales (recomendables para ampliar el conocimiento en el tema de que se trate).

### 1.- Lecturas obligatorias

- **"La Teoría de los stakeholders y el bien común"**. Antonio Argandoña. Documento de investigación nº 355. Enero 1998.

- **"Historia del Banco Popular. La lucha por la independencia"**. Gabriel Tortella y otros. Editorial Marcial Pons, Ediciones Jurídicas y Sociales. Madrid, 2011. **Se facilitará al alumno copia del capítulo de lectura obligatoria.** [Localízalo en la Biblioteca](#)

- Otras lecturas que se facilitarán por el profesor durante las clases.

### 2.- Lecturas opcionales

- **"Responsabilidad Social Corporativa: teoría y práctica"**. Fernando Navarro García. Esic Editorial. Madrid, 2008. ISBN [9788473565288](#) [Localízalo en la Biblioteca](#)

- **"Creación de valor y responsabilidad social de la empresa (RSE) en las empresas del IBEX35"**. Aldo Olcese Santoja. ISBN-13: [978-84-614-7215-4](#) [Localízalo en la Biblioteca](#)

## **Horarios de atención**

Se ruega solicitar día y hora bien personalmente (antes o después de la clase) bien mediante el envío de correo electrónico a [maprieto@unav.es](mailto:maprieto@unav.es) con antelación suficiente.



**Asignatura: Sistemas de Información (F. ECONÓMICAS)**

*Guía Docente*

*Curso académico: 2016-17*

## **Presentación**

<http://www.unav.edu/asignatura/sistinformacioneconom/>

GESTION DE SISTEMAS DE INFORMACION

Créditos ECTS: 6

Titulaciones en las que se imparte: tercer y cuarto curso de los Grados de Administración de Empresas y Economía.

Perfil: Dirección de Negocios.

Módulo: Organización y Dirección de Negocios.

Materia: Organización y Producción.

Departamento: Empresa.

Facultad: Ciencias Económicas y Empresariales.

Tipo de asignatura: Optativa para los grados de ADE y de Economía.

## **Programa**

### **SESION 1:**

#### **Introducción a la asignatura y Caso de discusión: “Too Old to Learn?”**

Caso introductorio para la metodología de discusión con el método del caso. Preguntas:

- ¿Qué harías si fueras Luis? ¿Con quién te quedas, con Eduardo o con Ramón?
- ¿Apostarías por Internet en este tipo de negocio?
- ¿Qué consecuencias trae consigo apostar por Internet?

### **SESIÓN 2:**

#### **Caso de discusión: “American Crown”**

Proceso de puesta en marcha de soluciones de Sistemas de Información. Preguntas:

- Analiza el proceso seguido en American Crown a la hora de introducir los HHC's (Hand Held Computers) en la “fuerza de ventas” para organizar la situación de la compañía. ¿Por qué se



introdujeron?

- Prepara una propuesta concreta para organizar la situación, justificando cada acción que propongamos.

### **SESION 3:**

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**Habrás 2 casos que analizar**

**Caso de discusión: “Mrs. Fields”**

- ¿Cuáles son las claves del éxito de Mrs. Fields?
- ¿Qué busca Randy Fields al implantar un sistema como el que tienen actualmente?
- ¿Qué peligros tiene el sistema?
- ¿Por qué falló el sistema con “La Petit Bulangeri”?

**Caso de discusión: J.C.Penney**

- ¿Qué opinión te merece el nuevo sistema?
- ¿Acabará el nuevo sistema con puestos de trabajo?
- ¿Compensa el nuevo sistema en relación a los inconvenientes que conlleva?
- ¿Cómo evolucionará el sector textil con los nuevos sistemas de información?

### **SESIÓN 4:**

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**Caso de discusión: “Readers Inn.”**

- ¿Cuáles son las diferencias entre una tienda de libros convencional y una virtual?
- ¿Cuáles son los pros y los contras de poner una web en Internet?
- Si Internet mantiene su ritmo actual de crecimiento, ¿cuáles son los estadios de evolución más probables para la industria de la distribución editorial?
- ¿Invertirías en el club virtual del libro? ¿Emplearías el mismo nombre de empresa y canales de distribución?
- ¿Qué decisiones de las que plantea el caso adoptarías? Justifica tu respuesta.

### **SESIÓN 5:**

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**Caso de discusión: “Revolución en la Industria Musical”**

- ¿Cuáles son los principales cambios acaecidos en los últimos tiempos en la industria discográfica?
- ¿Cuáles son los motivos que los han ocasionado y las consecuencias que están generando?
- ¿Qué modelo de negocio crees que será el resultante en un futuro?
- ¿Qué poder crees que van a tener los artistas en el futuro modelo? ¿Cómo y cuál crees que será su relación con el sector?



- ¿Te parece un negocio atractivo?

### **Programación de sesiones. Openbravo.**

**Sesión 1:** Introducción a los ERP's; Qué es un ERP. Qué es Openbravo ERP. Presentación de compañía y de modelo de negocio. Objetivos y beneficios para la empresa del uso de un ERP

- Preparación del caso "Granavista Sistemas (GV)"

1. Revisión web: "www.openbravo.com"

**Sesión 2:** Introducción a Openbravo 3 - Interfaz de usuario y Datos maestros. Configuración

1.

- Menú
- Ventanas, solapas y campos.
- Grid
- Edición de registros.
- Barra de herramientas
- Widgets
- Roles, permiso de acceso a la información
- Terceros y productos
- Tarifas
- Bancos
- Conceptos contables
- Impuestos
- Plan de cuentas
- Organizaciones. Multiempresa

**Sesión 3:** Proceso de compras. De pedido de proveedor hasta factura recibida.

1.

- Pedido, albarán.
- Factura. Asiento contable.
- Informes

**Sesión 4:** Proceso de ventas. De pedido de cliente a factura emitida.

1.

- Pedido, albarán.





- Factura. Asiento contable.
- Informes
- CRM: gestión activa de clientes
- Gestión de comerciales, comisiones...
- POS, Comercio electrónico..

**Sesión 5:** Procesos de almacén.

1.
  - Generación de costes
  - Almacenes, huecos.
  - Movimientos entre almacenes. Inventario Físico.
  - Informes.

**Sesión 6:** Gestión de cobros y pagos. y Gestion de Contabilidad

1.
  - Pago/Cobro de facturas. Remesas
  - Conceptos contables.Contabilización
  - Categorías de activos.
  - Tipos de amortización. Plan de amortización.
  - Apuntes. Cuentas. Debe y haber
  - Diario de asientos
  - Libro mayor y Sumas y saldos
  - Pérdidas y ganancias
  - Balance de situación.
  - BI: cuadro de mando + Indicadores de negocio

**Sesión 7:** Gestión de Openbravo WEBPOS (Punto de Venta).

1.
  - Conceptos de Punto de Venta
  - Integración natural con la solución ERP
  - Independencia de dispositivo
  - Funcionalidad "offline"
  - Funcionalidad relevante

**Sesión 8:** Ejercicio práctico final sobre todos los módulos vistos.

**Actividades Formativas**



## **Sistemas de Información (F. ECONÓMICAS)**

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La asignatura está estructurada en dos partes:

- El objetivo de la primera parte es el conocimiento y discusión de casos prácticos del IESE en donde se analizan experiencias sobre el análisis, diseño e implantación de sistemas de información.
- En la segunda parte, se profundizará en el conocimiento específico de un sistema de gestión empresarial: Openbravo ERP. Se practicará sobre el mismo en áreas de la gestión de una empresa como son: la contabilidad financiera, la gestión de cobros y pagos, la gestión comercial o la gestión de compras, entre otras.

La primera parte de la asignatura consistirá en sesiones dónde se utilizará la metodología del caso. En la segunda parte se profundizará en el conocimiento y manejo del ERP Openbravo. Las sesiones alternarán exposiciones teóricas sobre la funcionalidad del sistema en cada uno de los módulos empresariales, seguidas de una parte de ejercicios en la que el alumno deberá poner en práctica lo aprendido anteriormente

### **Evaluación**

- El alumno será objeto de evaluación continua durante el trimestre, valorándose sus participaciones en la discusión de los casos teóricos, así como su resolución de los ejercicios prácticos sobre Openbravo.
- Del 100% de la nota, un 50% corresponde a las participaciones en clase durante la discusión de los casos y el otro 50% a la resolución de los ejercicios prácticos que sobre el uso del sistema Openbravo se solicitarán a los alumnos.
- Para la convocatoria de recuperación se examinará al alumno de un caso teórico que deberá responder por escrito y de un ejercicio práctico sobre el uso del sistema Openbravo.



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**Asignatura: Valoración de Empresas (F. ECONÓMICAS)**

*Guía Docente*

*Curso académico: 2016-17*

## **Presentación**

<http://www.unav.edu/asignatura/vempresaseconom/>

# **Valoración de Empresas (F. ECONÓMICAS)**

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Facultad: Ciencias Económicas y Empresariales

Departamento: Empresa

Titulación: LADE, Doble (LADE + Derecho), IDM

Carácter de la asignatura: optativa para Ade, Ade+derecho, Economía y Economía+derecho.

Número de Créditos: 6 ectS

Profesor titular: David López Da Lama (dlopezdalama@unav.es)

Horario de clase: Jueves de 15:00 a 19:00

Aula: 02, Edificio Amigos

Periodo lectivo: 9 de enero al 28 de abril de 2017

Periodo de exámenes: 2 de mayo al 18 de mayo de 2017

## **Competencias**

El curso de Valoración de Empresas pretende explicar a los estudiantes dos mensajes principales: i) Las empresas que tienen éxito y prosperan son aquellas que crean valor para sus accionistas y ii) crean valor cuando invierten capital a tasas de retorno superiores a su coste del capital. Estos mensajes son de una aplicación muy práctica dentro de un contexto de gestión de negocios y sirve de guía de cara a la toma de decisiones de gestores.



Con este fin, el curso se centra en explicar los principales métodos y técnicas de valoración de empresas y su aplicación práctica para decidir entre diferentes alternativas de crecimiento, desarrollar una estrategia de cartera de negocios, evaluar operaciones corporativas o diseñar una estructura de capital óptima para una corporación.

Los alumnos han de haber cursado con anterioridad cursos de análisis financiero y disponer de conocimientos de excel (básicos).

### **Competencias básicas (ADE y ECO)**

CB2) Que los estudiantes sepan aplicar sus conocimientos a su trabajo o vocación de una forma profesional y posean las competencias que suelen demostrarse por medio de la elaboración y defensa de argumentos y la resolución de problemas dentro de su área de estudio

### **Competencias generales (ECO y ADE)**

CG5. Desarrollar la capacidad de razonamiento autónomo y crítico en temas relevantes para lo económico y empresarial

### **Competencias específicas optativas (ECO)**

CE06) Conocer y/o profundizar aspectos prácticos de la empresa, tales como por ejemplo, la creación, administración, valoración de empresas etc.

CE07) Profundizar en los conocimientos y/o habilidades de áreas propias del estudio de la actividad empresarial tales como, por ejemplo, la contabilidad, las finanzas, la dirección de proyectos, el control de calidad, etc.

CE11) Poseer conocimientos, capacidades o habilidades complementarios a la formación en economía o empresa

### **Competencias específicas optativas (ADE)**

CE08) Conocer de forma más avanzada las técnicas contables



CE15) Poseer conocimientos, capacidades o habilidades complementarios a la formación en economía o empresa

## **Programa**

Bloque I: Principios contables fundamentales en la creación de valor: Crecimiento y ROCE

Bloque II: Principales métodos de valoración por descuento de flujos de caja

- Proyección de la evolución futura del negocio
- Estimación del valor residual
- Estimación del coste de capital
- Estimación del valor de activos no operativos
- Otros métodos de valoración comúnmente empleados

Bloque III: Gestión y creación de valor en una empresa

- Fusiones y Adquisiciones
- Capital Riesgo
- Opciones avanzadas

## **Actividades formativas**

El curso ha sido diseñado para que sea práctico, interactivo y con debate y participación de los alumnos en todas las sesiones.

Se entregarán casos y sets de ejercicios que se resolverán durante cada una de las sesiones. La presentación y respuesta de los mismos durante la clase será una parte relevante de la nota.

Las sesiones formativas se dividirán en dos partes:

- (1) Explicación formal del profesor sobre la teoría, introduciendo ejercicios para que los alumnos practiquen durante la clase y presenten sus respuestas y conclusiones.
- (2) Discusiones de los casos que los estudiantes hayan intentado resolver de manera individual y hayan entregado antes del comienzo de la clase por correo



electrónico.

El curso de valoración de empresas requerirá en muchas ocasiones del empleo de la herramienta Excel, por lo que será necesario asistir a clase con el portátil (el cual se usará únicamente cuando así lo indique el profesor).

Al final del curso se realizarán presentaciones en grupos sobre contenidos avanzados de valoración donde los alumnos explicarán al resto de la clase la problemática y la solución desde un punto de vista teórico-conceptual y práctico (ilustrativo)

## **Evaluación**

### **Convocatoria ordinaria de Mayo:**

Examen final de Mayo: 42,5%

Examen parcial: 25%

Entrega de casos y participación en las sesiones formativas: 32,5%

### **Convocatoria extraordinaria de Junio:**

Examen de Junio: 70%

Nota acumulada durante el curso: 30%

## **Bibliografía y recursos**

- Libro de consulta recomendado

“Valoración: Medición y gestión del valor” de Tom Copeland y Tim Koller, 2005 [Localízalo en la Biblioteca](#)

- Otra bibliografía de referencia

“Valoración de Empresas” de Pablo Fernández [Localízalo en la Biblioteca](#)

“Manual de Fusiones y Adquisiciones de Empresas” de Juan Mascareñas [Localízalo en la Biblioteca](#)

@X@buscador\_unika.obtener@X@

## **Horarios de atención**

Jueves: 11 – 14 horas [siempre previo aviso por email a [dlopezdalama@unav.es](mailto:dlopezdalama@unav.es)]

Despacho 4070 (Edificio Amigos)



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**Asignatura: Budgeting Control (F. ECONÓMICAS)**

*Guía Docente*

*Curso académico: 2016-17*

## Presentation

<http://www.unav.edu/asignatura/contpresupuesteconom/>

## **Budgeting Control (F. ECONÓMICAS)**

- Faculty: CC. Económicas y Empresariales
- Department: Business
- Grades: ADE, ECO, Dobles GRADOS
- Type: OPTIONAL
- Credits: 6 ECTS
- Professor: Miguel Angel Casares
- Spring Semester
- Language: English
- Schedule: Fridays from 15:00 to 19:00. Computer Class: AMI-P0-AulaInf-51

## Competencies

The objectives of the course are to introduce to the students the most relevant aspects of budgeting and budgetary control, to familiarize them with the budgeting process of the different departments in a





company and to understand the function of a budget as a management tool.

One of the main responsibilities of financial departments is the financial control of operations what it is essentially the drawing up of a budget and its control.

Although, most of the concepts and skills needed for budgeting have been studied throughout different subjects of the undergraduate program, students usually finish their degree without implementing a budget and without checking out its potential.

Budgeting is a forward planning. In budgeting, planning refers to the preparation of budgets in respect of sales, advertisement, production, inventory, materials cost and requirements, labor cost and requirements, expenses, research, capital expenditures, financial plans. Planning through budgets brings together all segments of the concern in a cooperative way and they are compelled to think seriously about the planning. Therefore, this subject could strengthen essential concepts for the students just before getting into the real world.

### **Basic Competencies (Management and Economics)**

BC2. Students should be able to apply their knowledge to their job or vocation in a professional way. They should be able to prove their general competencies by developing and defending arguments and solving problems within their subject area.

### **General Competencies (Management and Economics)**

GC5. Developing the capacity for independent critical thought on matters relevant to economics and business.

GC6. Communicating results and analyses useful in economics and business, both verbally and in writing.

### **Specific Competencies (Economics)**

SC06. Acquiring and improving understanding of the practical aspects of business, including start-up, administration and evaluation.

SC07. Acquiring a deeper understanding of and sharpening skills in fields of study particular to business activities, such as accounting, finance, project management and quality control

### **Specific Competencies (Management)**

SC08. Developing a more sophisticated understanding of accounting techniques.

SC09. Developing a more sophisticated understanding of finance techniques and practices.

## **Content**



The program of the subject is:

- Lesson 1: Introduction
- Lesson 2: A commercial Company.
- Lesson 3: A Uniform Production Company
- Lesson 4: A Non-uniform Production company
- Lesson 5: Cash-flow Policies
- Lesson 6: Introducing a second product
- Lesson 7: Taxes
- Lesson 8: Payroll
- Lesson 9: Budget deviation analysis

## **Methodology**

Budgeting and Budgetary Control is a case based subject. This is a semester-long project that is to be worked on as we learn new concepts about budgeting. The subject will start with a very simple case and little by little the case will be getting more and more complex until we have a budget complex enough to analyze in depth. The main computer tool to be used is Excel.

## **Evaluation**

### **MAY EXAM**

- 40% Final Exam. In the final exam, students will have to analyze the economic and financial effects of different scenarios on the case worked at class.
- 60% Teamwork: The students must prepare a company budget and they have to present to the class.

### **JUNE EXAM**

- Final exam will be 70% of the grade and the assesment of the Excel work will be the other 30%.

## **Bibliography**

### **Basic**

AUTOR	Simons, Robert
TÍTULO	Performance measurement systems for implementing strategy
PUBLICACIÓN	Harlow, Essex. : Pearson, 2014 1 ed., new internat. ed

[Localízalo en la Biblioteca](#)

@X@buscador\_unika.obtener@X@



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## **Office Hours**

Official office hours are:

- Miguel Angel Casares: Friday from 19:00 to 21:00

It will be appreciated if the students send an email to [macasares@mac.com](mailto:macasares@mac.com) in order to arrange a meeting and we'll try to accommodate your time preferences.



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**Asignatura: Entrepreneurship (F. ECONÓMICAS)**

*Guía Docente*

*Curso académico: 2016-17*

## **Introduction**

<http://www.unav.edu/asignatura/entrepreneurshipeconom/>

# **Entrepreneurship (F. ECONÓMICAS)**

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### INTRODUCTION

Welcome to Entrepreneurship! The course intended to provide students with knowledge of entrepreneurship and the vital role played by entrepreneurs in the global economy. To achieve this, this course is designed to focus on the creation of new ventures, the skills generally considered necessary for success in an entrepreneurial venture, and factors associated with their success. The paper subject provides students with the opportunity to draw together elements of other subjects in a way that will enable them to see the workings of an organisation as a whole, rather than as a series of unrelated components. This subject is a course that mixes theory with practice. Students will be challenged to apply principles, concepts and frameworks to real world situations. This is illustrated in the entrepreneurial case study and business plan that students have to complete.

Professor: Alvaro Bañón

e-mail: [abanon@unav.es](mailto:abanon@unav.es)

Schedule of classes: Monday 12:00 to 13:45

Student mentoring: Wednesday 9:00 to 11:00 (Students should send an email first)

Professor Room: 2110 Edificio Amigos

Number of ECTS: 3



Kind of Subject: Optional

International Degree in Management and Economics

First Semester

## **Competencies**

Objectives

- \* Develop a business plan.
- \* Understand and assess real initiatives for entrepreneurship.
- \* Understand the theoretical aspects of Entrepreneurship.

### **Basic Competencies (Management and Economics)**

BC2. Students should be able to apply their knowledge to their job or vocation in a professional way. They should be able to prove their general competencies by developing and defending arguments and solving problems within their subject area.

### **General Competencies (Management and Economics)**

GC5. Developing the capacity for independent critical thought on matters relevant to economics and business.

### **Specific Competencies for Elective Subjects (Economics)**

SC06. Acquiring and improving understanding of the practical aspects of business, including start-up, administration and evaluation.

SC07. Acquiring a deeper understanding of and sharpening skills in fields of study particular to business activities, such as accounting, finance, project management and quality control.

### **Specific Competencies for Elective Subjects (Management)**

SC10. Developing a more sophisticated understanding of business in theory and practice in areas such as administration and decision making.

SC11. Developing a more sophisticated understanding of basic tools for the planning, programming and control that make business activity possible.



## Program

[Chapter 1: Introduction to Entrepreneurship](#)

[Learning Objectives](#)

[Chapter Quiz](#)

[PowerPoints](#)

[Chapter 2: Recognizing Opportunities and Generating Ideas](#)

[Learning Objectives](#)

[Chapter Quiz](#)

[PowerPoints](#)

[Chapter 3: Feasibility Analysis](#)

[Learning Objectives](#)

[Chapter Quiz](#)

[PowerPoints](#)

[Chapter 4: Writing a Business Plan](#)

[Learning Objectives](#)

[Chapter Quiz](#)

[PowerPoints](#)

[Chapter 5: Industry and Competitor Analysis](#)

[Learning Objectives](#)

[Chapter Quiz](#)

[PowerPoints](#)

[Chapter 6: Developing an Effective Business Model](#)

[Learning Objectives](#)



[Chapter 7: Assessing a New Venture's Financial Strength and Viability](#)

[Learning Objectives](#)

[Chapter Quiz](#)

[PowerPoints](#)

[Chapter 8: Building a New-Venture Team](#)

[Learning Objectives](#)

[Chapter Quiz](#)

[PowerPoints](#)

[Chapter 9: Getting Financing or Funding](#)

[Learning Objectives](#)

[Chapter Quiz](#)

[PowerPoints](#)

[Chapter 11: Unique Marketing Issues](#)

[Learning Objectives](#)

[Chapter Quiz](#)

[PowerPoints](#)

[Chapter 12: The Importance of Intellectual Property](#)

[Learning Objectives](#)

[Chapter Quiz](#)

[PowerPoints](#)

[Chapter 13: Preparing for and Evaluating the Challenges of Growth](#)

[Learning Objectives](#)

[Chapter Quiz](#)



[Chapter 14: Strategies for Firm Growth](#)

[Learning Objectives](#)

[Chapter Quiz](#)

[PowerPoints](#)

[Chapter 15: Franchising](#)

[Chapter Quiz](#)

[PowerPoints](#)

[PowerPoints](#)

## **Educational activities**

### **A. - Lectures: 30 hours**

These classes will explain the most important aspects of the Outline. At the end of each chapter, documents that the teacher considers necessary will be put in ADI. It is recommended that the student answer those questions at the end of each subject. Any questions can be check with the professor.

### **2. - Group work: 15 hours**

Throughout the course the students, in groups, will have to present and defend a business idea in several tests in order to make an almost real fundraising process for their project.

### **3. - Student Personal work: 30 hours.**

Time devoted to study the subject and preparation of training activities, this includes the work that students should develop for a team work project





## Assessment

Evaluation. December

- If Participation (20%)+ Project (80%) is > 7,5 points. You don't need to take the exam and your grade will be 80% project+20% participation
- If Participation (20%)+ Project (80%) is < 7,5 You need to take the exam and then the grading system will be as it was before.

- 1.FINAL EXAM: 30%
- 2.PROJECT: 50%
- 3.PARTICIPATION. 20%

In June the participation will not be considered in the evaluation. The grade will calculate with team work and June Exam.

$$FG (\text{june}) = (\text{Project} + \text{Final Exam})/2$$

## Bibliography and resources

**Main Book:**

Entrepreneurship, Global Edition. Bruce R. Barringer and Duane Ireland. Pearson. July 2015

[Find it in the Library](#)

@X@buscador\_unika.obtener@X@

## Office Hours

- Wednesday from 9:00 to 11:00
- Room: 2110
- Amigos Building

Students must send an email before coming to office hours

## Contenidos

Hello Everyone.

This activity is created so you can upload the final project of Entrepreneurship.



Universidad  
de Navarra

Be aware that:

- The deadline es Tuesday 8th of November. The system will not allow you to upload the PDF later tha 23:59 of that day.
- Be sure that the file you upload is the good one. The system will not allow you to download it.
- I will not accept any projects by email
- The name of the file will be GROUP xx

Don't pay attention to the number associated to this "puntos posibles", it only a number required for the application.

Regards

Hello Everyone.

There is a change in the way you send me the power points. You must upload it here before 11:00 Monday. The Platform will not allow you to do it later.

Regards



**Asignatura: Fiscalidad (F.Económicas)**

*Guía Docente*

*Curso académico: 2016-17*

## **Presentación**

<http://www.unav.edu/asignatura/fiscalidadeconom/>

## **Fiscalidad (F.Económicas)**

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- Nombre de la asignatura: Fiscalidad
- Facultad: Económicas
- Titulación: Grado en Administración y Dirección de Empresas
- Curso: Tercero
- Duración: Semestral (segundo semestre)
- Número de créditos: 6 ECTS
- Profesores que la imparten:
  - Prof. D. Juan Hermida Santos
  - Prof. Dr. Eugenio Simón Acosta
- Tipo de asignatura: Optativa
- Idioma en que se imparte: Castellano

## **Competencias**

### **Competencias básicas (ADE y ECO)**

CB3) Que los estudiantes tengan la capacidad de reunir e interpretar datos relevantes (normalmente dentro de su área de estudio) para emitir juicios que incluyan una reflexión sobre temas relevantes de índole social, científica o ética

### **Competencias generales (ECO y ADE)**

CG2. Identificar, integrar y utilizar los conocimientos adquiridos en el argumento, discusión o resolución de problemas relevantes para lo económico y empresarial

CG5. Desarrollar la capacidad de razonamiento autónomo y crítico en temas relevantes para lo económico y empresarial



## Competencias específicas optativas (ECO)

CE04) Conocer el lenguaje jurídico.

CE05) Leer e interpretar textos jurídicos

CE07) Profundizar en los conocimientos y/o habilidades de áreas propias del estudio de la actividad empresarial tales como, por ejemplo, la contabilidad, las finanzas, la dirección de proyectos, el control de calidad, etc.

## Competencias específicas optativas (ADE)

CE04) Conocer el lenguaje jurídico.

CE05) Leer e interpretar textos jurídicos.

CE08) Conocer de forma más avanzada las técnicas contables

## Programa

### **Lección 1: ordenación jurídica de la actividad financiera y fuentes normativas**

— La actividad financiera: concepto, contenido y caracteres jurídicos. La ordenación jurídica de los ingresos y gastos públicos.

— Concepto y clases de fuentes. La Constitución. Las fuentes comunitarias: la aplicación directa del Tratado y de las Directivas comunitarias. Los tratados internacionales. Leyes orgánicas. Leyes ordinarias. La ley de presupuestos. Decretos-leyes. Los decretos legislativos. Los reglamentos. Otras fuentes (circulares, la costumbre y el precedente).

### **Lección 2: principios constitucionales financieros**

— Los principios materiales de justicia tributaria: generalidad (exenciones), capacidad económica, igualdad, progresividad tributaria y no confiscatoriedad. El principio de provocation de costes: concepto y coordinación con la capacidad contributiva. —Otros principios constitucionales en materia financiera: autonomía y suficiencia de las haciendas territoriales, solidaridad. —Principios formales: el principio de reserva de ley: concepto, clases y extensión de las materias reservadas. Reserva de ley y principio de preferencia de ley.

estructura jurídica del tributo

### **Lección 3: concepto y clases de tributos**

— Los ingresos públicos y sus clases: ingresos patrimoniales y tributos. Concepto y caracteres del tributo. —Clases de tributos: impuesto (concepto, caracteres y clases); contribuciones especiales (concepto y naturaleza jurídica); tasas. Precios públicos. Exacciones parafiscales.

### **Lección 4: elementos de la obligación tributaria**

— El hecho imponible: concepto (objeto material y hecho imponible). Naturaleza jurídica. Estructura. Efectos de su realización (exención y no sujeción).



— Sujetos pasivos y obligados tributarios: Sujetos activos. Sujetos pasivos y demás obligados. Los entes sin personalidad como sujetos pasivos. Capacidad y representación. Domicilio. Contribuyente. Sustituto del contribuyente. Responsables. Repercusión y transmisión de la deuda. El retenedor y el obligado a efectuar ingresos a cuenta. Los sometidos a deberes de información tributaria y otros deberes de colaboración.

— La prestación tributaria: Concepto. Tributos de cuota fija y de cuota variable. Base imponible. Determinación y estimación de la base. Base liquidable. La comprobación de valores. Tipo de gravamen. La deuda tributaria y sus elementos.

## EL SISTEMA TRIBUTARIO DEL ESTADO Y LA EMPRESA

### **Lección 5: estructura del sistema impositivo vigente**

— La imposición sobre la adquisición y posesión de riqueza: estructura actual de la imposición directa. — La imposición sobre el gasto de la riqueza: régimen y estructura de la imposición indirecta.

#### **Imposición Directa**

##### **A) Impuesto sobre la Renta de las Personas Físicas**

### **Lección 6: naturaleza, hecho imponible y exenciones**

Naturaleza y caracteres del impuesto. Aspecto material del hecho imponible. Aspecto temporal. Aspecto espacial. El elemento subjetivo del hecho imponible. Exenciones.

### **Lección 7: rendimientos gravados, ganancias patrimoniales y rentas imputadas**

— Rendimientos del trabajo. Rendimientos de capital. Rendimientos de actividades económicas

— Ganancias y pérdidas patrimoniales. Imputación de rentas: inmuebles urbanos, transparencia fiscal internacional, derechos de imagen.

### **Lección 8: cuantificación del impuesto**

— Base imponible: Valoración y estimación de los elementos de la renta. Mínimo personal y familiar. Base imponible y base liquidable.

— Cuota íntegra estatal. Cuota íntegra autonómica o complementaria. Deducciones y cuota líquida. Cuota diferencial: deducciones por doble imposición, por pagos anticipados y cuotas imputadas.

### **Lección 9: tributación familiar. pago anticipado. deberes formales**

El régimen de tributación familiar conjunta. El deber de declarar. Liquidación e ingreso. Retenciones, ingresos a cuenta y pagos anticipados. Deberes formales.

##### **B) Impuesto sobre Sociedades**

### **Lección 10: regimen general del impuesto**

— Introducción, naturaleza y ámbito de aplicación. La renta gravable en el IS: rendimientos de actividades económicas, rendimientos de bienes, incrementos y disminuciones de patrimonio.

— Hecho imponible: aspecto material (remisión), aspecto espacial y aspecto temporal (período impositivo y devengo). Sujetos pasivos y sujetos exentos.

— Base imponible: regímenes de determinación. Ingresos computables y gastos deducibles. La valoración de los ingresos y los gastos. Imputación temporal de ingresos y



gastos.

— Deuda tributaria: Tipos de gravamen y cuota íntegra. Deducciones y bonificaciones.

— Deberes formales y gestión del impuesto: Declaración y autoliquidación. Pagos fraccionados y retenciones e ingresos a cuenta.

### **Lección 11: regímenes especiales**

—El régimen de las agrupaciones de interés económico y uniones temporales de empresas.

—Instituciones de inversión colectiva.- Transparencia fiscal internacional. —Tributación consolidada de los grupos de sociedades. —Sociedades cooperativas. — Régimen especial de las operaciones de reestructuración empresarial (fusiones, escisiones, aportaciones de activo y canje de valores). —Empresas de reducida dimensión. —Entidades parcialmente exentas. —Otros regímenes especiales.

## **C) Impuesto sobre la Renta de no residentes**

### **Lección 12: el impuesto sobre la renta de no residentes**

—Antecedentes: la obligación real de contribuir en los impuestos personales sobre la renta.

—Tributación de los establecimientos permanentes. —Tributación de las rentas obtenidas sin mediación de establecimiento permanente. —El gravamen especial sobre bienes inmuebles de entidades no residentes (hecho imponible, sujetos pasivos, exenciones, base, tipo, cuota y gestión del impuesto).

## **D) La imposición patrimonial**

### **Lección 13: impuesto sobre el patrimonio**

La imposición del patrimonio personal: antecedentes (el Impuesto Extraordinario sobre el Patrimonio de las Personas Físicas). Aspecto material del hecho imponible. Exenciones. Sujetos pasivos. Devengo. Base imponible: valoración de bienes y deudas. Base liquidable. Cuota. Declaración, liquidación y pago. Obligación real de contribuir.

## **E) La imposición sobre las adquisiciones gratuitas de riqueza**

### **Lección 14: impuestos sobre sucesiones y donaciones**

La tributación de las adquisiciones gratuitas: antecedentes históricos. Hecho imponible. Sujetos pasivos. Base imponible: el caudal hereditario, su integración y atribución a los herederos y legatarios. Base liquidable. Tarifas: estructura y aplicación. Normas especiales de liquidación.

### **Imposición Indirecta**

## **A) La imposición sobre el tráfico no empresarial**

### **Lección 15: impuesto sobre transmisiones patrimoniales onerosas**

Tributación del tráfico patrimonial. Principios generales del impuesto. Transmisiones onerosas: hecho imponible; sujetos pasivos y responsables; valoración de los bienes y derechos transmitidos; deuda tributaria; exenciones.

### **Lección 16: impuestos sobre operaciones societarias y actos jurídicos documentados**

—Operaciones societarias: finalidad del gravamen; concepto de sociedad; hechos imponibles; exenciones; sujetos pasivos; bases y tipos. —Actos jurídicos documentados: naturaleza jurídica y origen histórico; documentos notariales; documentos mercantiles; actuaciones administrativas.

## **B) La imposición sobre el tráfico empresarial**

### **Lección 17: el impuesto sobre el valor añadido**

—Introducción: el Impuesto sobre el Valor Añadido en la C.E.E., razones de su implantación



y régimen jurídico vigente. Naturaleza y aplicación territorial del impuesto.

—Hecho imponible: Operaciones interiores( entregas de bienes y presta-ciones de servicios). Adquisiciones intracomunitarias. Importaciones. Operaciones no sujetas y exentas. —Lugar de realización del hecho imponible y devengo del impuesto.

—Sujetos pasivos y repercusión del impuesto.

—Base imponible. Tipos de gravamen.

—Deducción del impuesto: naturaleza jurídica y requisitos. El mecanismo de la prorrata y la regulación de las deducciones. Devoluciones.

—Deberes formales: requisitos contables; facturas; declara-ciones. Liquidación provisional. Infracciones y sanciones.

—Regí-menes especiales: Introducción. Régimen simplificado. Agricultura, ganadería y pesca. Bienes usados y objetos de arte. Oro de inversión. Agencias de viaje. Recargo de equivalencia.

### **Lección 18: impuestos especiales**

—Introducción. —Impuestos sobre la fabricación: impuesto sobre la Cerveza, vino y bebidas fermentadas, productos intermedios, el alcohol y bebidas deri-vadas, impuestos sobre Hidrocar-buros e impuesto sobre las Labores de Tabaco. —Impuesto sobre determinados medios de transporte. —Impuesto sobre las primas de seguros.

## **C) Impuestos aduaneros**

### **Lección 19: impuestos aduaneros**

—Derechos de aduana a la importación. El código aduanero comunitario. El arancel aduanero comunitario y el TARIC. Exacciones reguladoras agrícolas. Otros gravámenes en el marco de la política agrícola común. Los derechos antidumping. —Regímenes aduaneros especiales: tráfico de perfeccionamiento, los depósitos aduaneros y las zonas y depósitos francos, importación temporal, transformación de mercancías.

## **EL SISTEMA TRIBUTARIO AUTONOMICO Y LOS REGIMENES ESPECIALES POR RAZON DEL TERRITORIO**

### **Lección 20: el sistema de financiación de las comunidades autonomas**

—Posibilidades de configuración del sistema financiero de las CCAA a la luz de la Constitución. —Recursos de las CCAA: tributos propios, impuestos cedidos, recargos, participaciones, transferencias y otros recursos. El Fondo de Compensación Interterritorial.

### **Lección 21: los regimenes de convenio y concierto economico de navarra y el pais vasco.**

—Fundamento constitucional de los regímenes de convenio y concierto. —El convenio económico entre Navarra y el Estado de 1990: puntos de conexión y especialidades del régimen navarro en relación con el IRPF, IP, IS, ISD, ITP, IVA e Impuestos especiales. Especialidades en relación con los tributos locales.

EL sistema tributario local

## **A) Introducción**





### **Lección 22: los recursos de las entidades locales**

Configuración constitucional. Ingresos patrimoniales. Tasas y precios públicos. Contribuciones especiales. Impuestos. Recargos y participaciones en los tributos de otras administraciones. Otros recursos.

## **B) Imposición obligatoria**

### **Lección 23: impuesto sobre bienes inmuebles**

Antecedentes: las Contribuciones Territoriales Rústica y Pecuaria, y Urbana. Naturaleza del Impuesto sobre Bienes Inmuebles. Coordinación con la imposición estatal. Hecho imponible. Sujetos pasivos. Exenciones. Base imponible. Tipos de gravamen. Gestión del impuesto: competencias y procedimiento.

### **Lección 24: impuesto sobre actividades económicas**

Antecedentes históricos: actividades comerciales e industriales y actividades profesionales y artísticas. Hecho imponible. Exenciones. Sujetos pasivos. Periodo impositivo y devengo. Criterios de cuantificación del impuesto: análisis de las tarifas. Gestión.

### **Lección 25: impuesto sobre vehículos de tracción mecánica**

Antecedentes. Naturaleza y hecho imponible. Aspecto temporal y espacial. Sujetos pasivos. Exenciones y bonificaciones. Cuantificación. Gestión.

## **B) Imposición facultativa**

### **Lección 26: impuesto sobre construcciones, instalaciones y obras**

Naturaleza y fundamento del impuesto. Hecho imponible. Sujetos pasivos. Cuota. Devengo. Liquidación provisional y definitiva.

### **Lección 27: impuesto sobre el incremento de valor de los terrenos de naturaleza urbana**

Hecho imponible: el terreno; el incremento de valor; las transmisiones gravadas. Vicisitudes de los actos gravados. Aspectos espaciales y temporales. Exenciones. Sujetos pasivos. Base imponible y tipos de gravamen. Gestión.

## **Actividades formativas**

Las actividades formativas previstas son:

1.- Clases expositivas. Serán clases en las que el Profesor irá explicando a lo largo del curso las materias contenidas en el programa. Se valorará y fomentará la intervención activa de los alumnos.

2.- Clases prácticas. Habrá seis sesiones prácticas en las que se resolverán dos casos prácticos que previamente se habrán debido entregar por escrito. En estas sesiones se primará la intervención de los alumnos.

3.- Actividades extraordinarias: Si se organiza alguna actividad extraordinaria, como por ejemplo conferencias o seminarios, se podrá asignar a dichas actividades un valor en puntos que se acumulará a la nota final.

## **Evaluación**





## I. ACTIVIDADES ORDINARIAS

### A) Examen final

Habr  un examen final tipo test que tendr  un valor ponderado en la nota final del 70% .

En la convocatoria de junio el examen final tendr  un valor ponderado del 70% sobre la nota final, para el 30 % restante se mantendr  la nota acumulada durante el curso.

### A) Casos pr cticos

A lo largo del curso se realizar n dos casos pr cticos que deber n entregarse por escrito al profesor al inicio de la sesi n en la que se resolver  cada uno de ellos.

Cada caso pr ctico tendr  un valor ponderado en la nota final del 15 %.

## III. PLAGIO Y COPIADO

Tanto en los casos de plagio en trabajos, como de copiado u otras irregularidades en las pruebas, el profesor est  facultado para anular la prueba y calificarla con nota de cero. Si la irregularidad es grave o el alumno es reincidente en una irregularidad de menor entidad, el profesor podr  impedir al alumno la presentaci n al examen final de la asignatura. En este caso, el profesor lo pondr  en conocimiento de Direcci n de Estudios de la Facultad. En el caso de copiado a trav s de cualquier medio u otras irregularidades graves en un examen final, el profesor est  facultado para expulsar al alumno del examen y suspenderle la convocatoria. El profesor dar  traslado del incidente y la sanci n a Direcci n de Estudios. La Junta Directiva de la Facultad podr  incluso ampliar la sanci n a la p rdida de la convocatoria extraordinaria. En casos de especial gravedad –por los m todos empleados, el comportamiento del alumno o la reincidencia en el copiado- la Junta Directiva de la Facultad podr  plantear a Rectorado la no continuidad del alumno en la Facultad.

## Bibliograf a y recursos

Es fundamental el uso de la legislaci n tributaria.

Como manual se recomienda: MERINO JARA y otros, Derecho Financiero y Tributario, Editorial Tecnos,  ltima edici n. [Local zalo en la Biblioteca](#)



Universidad  
de Navarra

## Horarios de atención

**Dr. Juan Hermida Santos**

[jhermida@micap.es](mailto:jhermida@micap.es)

Previa cita (preferentemente los martes a partir de las 16)

**Dr. D. Eugenio Simón Acosta**

[esimon@unav.es](mailto:esimon@unav.es)

Previa cita (preferentemente los lunes a partir de las 11)



Universidad  
de Navarra

**Asignatura: Negotiation (F.Económicas)**

*Guía Docente*

*Curso académico: 2016-17*

## **1. Overview**

<http://www.unav.edu/asignatura/negotiationeconomy/>

# **NEGOTIATION - ADE**

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**Department:** Business

**School:** Economics and Business

**Degrees:** Economics and Business Administration

**Study plan:** All

**Year:** 3rd and 4th

**Organization:** Second semester (January - May) 2017

**ECTS credits:** 3

**Type:** Optional

**Language:** English

**Instructor:** Jesús Jorge Martínez y Ronquillo (jmronquillo@unav.es) + Valentín Elizondo (assistant professor)

**Overview:**

Countless books and articles offer advice on the process of negotiation and avoiding missteps at the bargaining table. This subject needs a deep practical approach. Some of the costliest mistakes take place before negotiators sit down to discuss the substance of the deal. That's because they often take for granted that if they bring a lot of value to the table and have sufficient leverage, they'll be able to strike a great deal. While negotiating from a position of strength is certainly important, many other factors influence where each party ends up. This course will present four factors that can have a tremendous impact on negotiation outcomes and provides guidance on what negotiators should be doing before either side starts worrying about offers, counteroffers, and bargaining tactics. I learned these ideas from

Harvard Business School professor Deepak Malhotra, who advises negotiators to resolve process before substance, set expectations, map out the negotiation space, and control the frame. By following those steps, or students will learn how position themselves for success at the bargaining table.

A key purpose of this course is to help our students (from which we assume will be eventually responsible for conduct negotiations in the name of a commercial, a non-profit organization, a government, or other organization) to deal with issues and challenges that implicates have to *negotiate*. In our actual professional environment everybody knows that one key task of the young professional is to acquire and develop a number *soft skills*. In management positions, there is no one skill more commonly used that the ability to Negotiation. Decide and planning the negotiation is a very important task. But the realization of those plans is even more important.

## **2. Competences and Objectives of the course**

Negotiators often fail to achieve results because they channel too much effort into selling their own position and too little into understanding the other party's perspective. To get the best deal -or, sometimes, any deal at all- negotiators need to think like detectives, digging for information about why the other side wants what it does. This investigative approach entails a mind-set and a methodology, say Harvard Business School professors Malhotra and Bazerman. Inaccurate assumptions about the other side's motivations can lead negotiators to propose solutions to the wrong problems, needlessly give away value, or derail deals altogether.

To reach our goals, the acquisition of knowledge and its application to real business cases, this course will be developed over 15 sessions organized into four modules, which will be managed in each of the issues as follows.

### **Basic Competencies (Management and Economics)**

BC2. Students should be able to apply their knowledge to their job or vocation in a professional way. They should be able to prove their general competencies by developing and defending arguments and solving problems within their subject area.

### **General Competencies (Management and Economics)**

GC2. Identifying, incorporating and using acquired knowledge in argument, discussion and problem solving as they apply to economics and business.

### **Specific Competencies for Elective Subjects (Economics)**

SC10. Applying the knowledge, skills and competencies acquired in the areas of economics and business in internships.

SC11. Acquiring knowledge, skills and abilities that are complementary to education and training in economics and business.



### **Specific Competencies for Elective Subjects (Management)**

SC14. Applying the knowledge, skills and competencies acquired in the areas of economics and business in internships.

SC15. Acquiring knowledge, skills and abilities that are complementary to education and training in economics and business.

### **3. Content and structure of the course**

To reach our goals, the acquisition of knowledge and its application to real business cases, this course will be developed over 15 sessions organized into four modules, which will be managed in each of the issues as follows:

**Subject 1:** Building the Foundations for Negotiating. Applying original ideas to a real case.

**Subject 2:** Key steps preparing negotiations. Distributive Bargaining: A Strategy for Claiming Value. Integrative Negotiation: A Strategy for Creating Value.

**Subject 3:** International Negotiations: Managing Culture and Other Complexities. Negotiation in cross cultural environments. Importance and use of Information in Negotiation.

**Subject 4:** Improving negotiation skills. Individual Differences: How Our Unique Qualities Affect Negotiations.

**Subject 5:** The importance of preparation and planning. Effective behaviors in negotiation. Closing Deals: Persuading the Other Party to Say Yes. Decision Making: Are We Truly Rational?

**Subject 6:** Multiparty Negotiations: Managing the Added Complexity. Ethics: Right & Wrong Do Exist When You Negotiate. Managing Others Who Play Dirty and Saying No to Those Who Play Nice. Power and Influence: Changing Others' Attitudes and Behaviors.

**Subject 7:** Managing hardball tactics. Communication: The Heart of All Negotiations. Understand cognitive bases in negotiation tasks. 3rd Party Intervention: When Negotiations Sputter or Fail?

Eventually, some of the issues may be discussed in a different module, or in several, cause the interrelation between the subjects. There is also a key document named



Global Outline, prepared to give an overview perspective of entire course. Dates, times, materials, exams, and other dynamics are described perfectly in that document. You should download it from ADI.

10 /JAN/ 2017 8:15 - 9:45	B2	1	Course structure and main dynamics Basic rules and evaluation. ADI platform. The case method.	2,0	+ Global Outline + Syllabus of the Course + Basic rules on Case Method
17 /JAN/ 2017 8:15 - 9:45	M01	2	SUBJECT 1: Preparation & Building the Foundations for Negotiating. Applying original ideas to a real case.	2,0	NEG –10ENG07 INTERTEX: choosing a new boss (UNAV)
24 /JAN/ 2017 8:15 - 9:45	SEM + M01	3	Basic Concepts on Negotiation.	2,0	Role plating & Voting on NEG –10ENG07 INTERTEX: choosing a new boss (UNAV)
31 /JAN/ 2017 8:15 - 9:45	M01	4	SUBJECT 2: - Key steps preparing negotiations.	2,0	ESMT-311-0120-1 Nord Stream & Danish (A)
7 /FEB/ 2017 8:15 - 9:45	SEM + M01	5	- Distributive Bargaining: A Strategy for Claiming Value - Integrative Negotiation: A Strategy for Creating Value	2,0	ESMT-311-0120-4A Nord Stream & Danish (B) for Nord Stream ESMT-311-0120-4B Nord Stream & Danish (B) for Danish
14 /FEB/ 2017 8:15 - 9:45	M01	6	SUBJECT 3: - International Negotiations: Managing Culture and Other Complexities	2,0	ESMT-711-0122-1 Motors for Munchao (A)
21 /FEB/ 2017 8:15 - 9:45	SEM + M01	7	- Negotiation in cross cultural environments. - Importance and use of Information in Negotiation	2,0	ESMT-711-0122-4A Motors for Munchao (B) brief for Euroland ESMT-711-0122-4B Motors for Munchao (B) brief for Munchao
28 /FEB/ 2017 8:15 - 9:45	M01	8	SUBJECT 4: - Improving negotiation skills. - Individual Differences: How Our Unique Qualities Affect Negotiations	2,0	R1404K Negotiating a job offer (HARVARD)
07 /MAR/	SEM	9			MID TERM EXAM



Universidad  
de Navarra

2017 8:15 - 9:45	+		2,0	
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14 /MAR/ 2017 8:15 - 9:45	M01	9	SUBJECT 5: - The importance or preparation and planning - Effective behaviors in negotiation - Closing Deals: Persuading the Other Party to Say Yes	2,0	9B11M104 The Case Somalia (IVEY)
21 /MAR/ 2017 8:15 - 9:45	SEM + B2	10	- Decision Making: Are We Truly Rational?	2,0	9B11M104 The Case Somalia (IVEY)
28 /MAR/ 2017 8:15 - 9:45	B2	12	SUBJECT 6: - Multiparty Negotiations: Managing the Added Complexity - Ethics: Right & Wrong Do Exist When You Negotiate	2,0	5-406-752 Google and Government of China (KELLOG)
04 /APR/ 2017 8:15 - 9:45	SEM + M01	13	- Managing Others Who Play Dirty and Saying No to Those Who Play Nice - Power and Influence: Changing Others' Attitudes and Behaviors	2,0	8B09C007 A Tattle Tale (IVEY)
11 /APR/ 2017 8:15 - 9:45	M01	14	SUBJECT 7: - Managing hardball tactics - Communication: The Heart of All Negotiations	2,0	9B12C046A - The Circle Sales Negotiation - se 9B12C046B - The Circle Sales Negotiation - bu
25 /APR/ 2017 8:15 - 9:45	SEM + M01	15	- Understand cognitive bases in negotiation tasks - Third Party Intervention: Recourse When Negotiations Sputter or Fail?	2,0	9B15C014 - Wild Cat (IVEY)
MAY / 2017 to be confirmed	M01	EX	Final exam	2,5	No previous reading c

#### **4. Case Learning Objectives & Abstracts**

Following is described all the learning objectives as well as abstracts of each one of the cases we will discussing along the course:

##### **1. NEG –10ENG07 INTERTEX: choosing a new boss**

Learning Objectives: This case was written for use in the introductory class to a business ethics course. However, has huge potential for use in lessons on negotiation and conflict resolution, and in team dynamics. The subject of plagiarism and a poorly contributing group member to group assignments is one that resonates deeply with students pursuing any course that emphasizes group work as a necessary component of the course assessment. The case has practical relevance to the working world inasmuch as the incident can occur in that context.





Olegario Vázquez Real was both CEO and President of one of the most international companies in the Spanish textile sector, Intertex. He just had finish a meeting with his broker in the personal banking branch of Banif. Intertex's share price had showed an excellent quote in spite of the Spanish economic crisis. The announcement of another good dividend as well as the information circulated in the bulletins of the Madrid Stock Exchange (provided by the CNMV ), was supporting that trend. Suddenly, Olegario dies in Madrid. The company need urgently a new commander, and the board should vote for him. Before proceeding to the voting, the widow of Vázquez asked that all the candidates to do a brief exhibition of their points of view about the future of Intertex, trying to give response to the following question: What would you do if were elected the new President of Intertex?

## 2. ESMT-311-0120-1 Nord Stream & Danish (A)

Learning Objective: we will use this case in its two-party form for the introductory negotiation concepts. It serves to understand the steps in preparing negotiations (defining own interests, improving own alternatives, determining the other party's best alternative to a negotiated agreement (BATNA), defining a win set and the objective for the negotiation); to understand the difference between distributive and integrative negotiations, specifically to demonstrate the potential for joint value creation in negotiations with public authorities; and to understand the process of negotiation in European cross-border projects.

The case describes the situation of Dirk von Ameln, the permitting director of Nord Stream, in his negotiation efforts to obtain the national permits for the construction of the Nord Stream pipeline. In order to procure the Danish construction permit, Dirk had to reach an agreement with the Danish fishermen, who were fearful of a negative impact on their trade from the construction and operation of the pipeline. This case serves to understand the steps in preparing negotiations; the difference between distributive and integrative negotiations. The case will also be used to analyze different approaches to negotiations and their implication for current negotiation strategies.

## 3. ESMT-711-0122-1 Motors for Munchao (A)

Learning Objective: This case is very effective and popular when used in a class with culturally diverse groups. We will get personal experience in intercultural negotiations discussing a real problem. The case will be used to discuss/introduce topics such as: business ethics in intercultural/cross-cultural negotiation, mechanics of negotiation, increasing the pie in a negotiation, intercultural/cross-cultural management, and B2B sales of technological products.

The case describes the joint venture negotiation between Mr. Hartmut Holgebretsen, vice president of sales at Euroland Motors, in the English-speaking country of Norland, and Mr. Wu Chang, deputy president at Munchao Motors Import (MMI) in Munchao. It serves as information for a negotiation exercise. The negotiation takes place after the agreement on an initial letter of intent. However,



MMI wanted to reopen a few issues before signing a final contract on the import of gas and diesel engines. The case contains “General information” that is available to both negotiation parties. In separate case supplements, Supplement (A): “Negotiation brief for Euroland Motors” and Supplement (B): “Negotiation brief for MMI,” the two parties receive confidential information that is exclusively for them and should not be made available to the other party before the negotiation exercise.

#### 4. R1404K Negotiating a job offer (Harvard) + 9B05C011 - Job Offer Negotiation (IVEY)

Learning Objective: We will use this case to discuss how to negotiate a job offer from a potential employer. At the end of the (A) case, students can create a plan for Anjali on how she should approach the negotiation and exactly what she should say to the employer. At the end of the (B) case, students can assess the outcome and draw implications for their own job search and negotiation efforts. An opportunity also exists to discuss whether gender is a factor that affects negotiation processes and outcomes.

We also will learn from a good professor of negotiation at Harvard Business School, 15 specific pieces of advice for job candidates: (1) Don't underestimate the importance of likability. (2) Help prospective employers understand why you deserve what you're requesting. (3) Make it clear that they can get you. (4) Understand the person across the table from you. (5) Understand his or her constraints. (6) Be prepared for tough questions. (7) Focus on the questioner's intent, not on the question. (8) Consider the whole deal. (9) Negotiate multiple issues simultaneously, not serially. (10) Don't negotiate just for the sake of negotiating (a common pitfall for recent graduates). (11) Think through the timing of offers. (12) Avoid, ignore, or downplay ultimatums. (13) Remember that your interviewer isn't out to get you. (14) Stay at the table. (15) Maintain a sense of perspective.

Job Offer Negotiation is a role play between a job applicant and a recruiter. It is intended to illustrate the importance of preparation and planning; integrative negotiation in the context of job offers, and specific behaviors that contribute to effective negotiation.

#### 5. 9B11M104 The Case of Piracy in Somalia (IVEY)

Learning Objective: The main objective of this exercise is to teach students about the responsibility of a firm to its employees and how to deal with organized crime. A secondary objective is to provide some understanding of the current ongoing situation in the failed state of Somalia and how to negotiate in high-risk situations. The case can be used in corporate responsibility, international business, or international management courses

In recent years, incidents of piracy have increased dramatically off the coast of the failed state of Somalia. In this case, a group of 14 pirates have hijacked a cargo ship full of machinery, but have yet to make any demands. They hold hostage a multinational crew of 20 (whose captain and two officers are American), the ship, and the cargo. The chief operating officer of an international shipping company must



choose among alternative strategies to get the crew, cargo, and ship back safely with as little cost as possible.

## 6. 5-406-752 Google and the Government of China

**Learning Objective:** In this case we will analyze a negotiation from the perspective of each party when one is a government and the other a private-sector organization; a sub point here is the difference between short-term and longer-term interests. To address the difficulties of balancing business ethics and financial objectives; an important point here is to address what it means to be ethical in a for-profit business environment. To understand the long-term effects of short-term actions.

Based on the negotiation between Google and the Chinese government to allow access by Chinese citizens to a high-speed Chinese version of the Google search engine. In order to reach agreement with the Chinese government, Google had to agree to allow the government to censor access to some sites turned up by Google's search engine. In agreeing, Google compromised its open-access policy. There were inquiries into the agreement by the U.S. Congress and some outcry from U.S. citizens.

## 7. 8B09C007 A Tattle Tale?

**Learning Objectives:** This case was written for use in the introductory class to a business ethics course. However, has huge potential for use in lessons on negotiation and conflict resolution, and in team dynamics. The subject of plagiarism and a poorly contributing group member to group assignments is one that resonates deeply with students pursuing any course that emphasizes group work as a necessary component of the course assessment. The case has practical relevance to the working world inasmuch as the incident can occur in that context. The case also serves as a good reminder to students about plagiarism. It provides opportunities for clarification and discussion on what exactly constitutes plagiarism and the professors'/universities' stand on the matter.

T.J., an undergraduate at a business school, was upset to find a group mate's contribution to his group project containing plagiarized and poorly paraphrased content (also without any citation as to source in some instances). T.J. and four others had to work with K.C., the errant group member, on three group projects that together made up 30 per cent of the final mark for the course. In particular, T.J. was upset by the shoddy corrections provided by K.C. when his error was highlighted. T.J. was also appalled at K.C.'s nonchalant attitude towards plagiarism and the group projects, especially after discovering that K.C. had done the same on their first group project. T.J. felt strongly that the matter should be brought up to the course professor but two of his group mates disagreed, fearing that the group harmony would be adversely affected, thus jeopardizing their last group project, which carried significantly higher weight at 20 per cent. The remaining two group mates did not



seem to consider the matter a serious one. T.J. wondered what the right thing to do would be.

#### 8. 9B12C046A - The Cinnamon Case: Sales Negotiation

**Learning Objectives:** This case focuses on a negotiation process wherein the only factor is price. This role play can serve as a base for future complex negotiation cases and as a vehicle for introducing the class to negotiation in a gradual manner. The objective of the case is for both sides to maximize their value from the negotiation process based solely on the information that they have at hand. The learning comes from each student actually playing the role of either a buyer or seller and then comparing their own team's performance with those of the other teams in the class.

The case presents a role play between a buyer and a seller who must negotiate a price for a perishable but rare commodity. The case covers the dilemma faced by buyers and sellers when they are in possession of limited information but must still attempt to negotiate a best-case scenario for themselves.

#### 9. 9B15C014 - Wild Cat Strike

**Learning Objective:** The case uses both qualitative and quantitative bases to demonstrate how negotiation theory relates to a practical instance of negotiation. Learning is delivered using qualitative theoretical bases as enacted and depicted through the medium of a role play simulation coupled with quantitative data from scoring sheets.

With over one million employees, Mega Railway Network is one of the largest recruiters in the world. As the result of criminal activity in one of its largest rail yards, a worker lost his life in the line of duty. The circumstances of the incident have led to a high-stakes strike action by workers at one of its busiest rail depots. As the divisional operations manager, chief transportation manager or the head of locomotive engineers (drivers), you must reconcile differences between management and staff or risk stalling the hundreds of freight and passenger trains that pass through each day. As a worker, you need safety and other concerns addressed.

We also are going to use in some point of the course the following two cases:

- 1) 9B11C045 - Anjali Kuman Negotiating a Job Offer (A and B)
- 2) HBS-9899026 Kidnapping negotiation (A, B, C & D) (Harvard)



## 5. Assessment

The final marks will consist of the following concepts:

**1. Class participation 25%:** The quality and consistency of the participation will be marked. A high frequency of low quality will have a low rating. The quality is obtained by concise and successful answers as a result of a careful preparation of the case & the other materials in the group sessions. The numbers will be obtained depending on the average level of the group participation. This 25% is composed of two parts; 15% is individual participation and is obtained within the classroom average. The other 10% is achieved while working within your team and obtained from your performance in the role playing exercises (or In-Class Negotiations), and it is also determined by your class attendance (absences) and behavior during sessions.

In-Class Negotiations. During the semester, you will participate in several negotiation role plays with your fellow classmates. Your grade will solely depend on your performance in these negotiations. This is your chance to apply what we discuss in class and to prove that you can be a successful negotiator.

In-class participation is so important for this class that it has been given a 25% weight towards your final grade. Simply asking questions during class or session is not considered as participation. A valuable contribution should meet some of the following criteria:

- It provides a new idea, a new piece of information or a new perspective on the problem under study
- It synthesizes ideas presented previously, underlying possible relations, consistencies or inconsistencies among them
- It questions the validity of the underlying assumptions
- It raises new questions that might in turn raise other new ideas
- It contributes to the maintenance of group dynamics, establishing a thought-provoking atmosphere, or resolving possible conflicts among other participants
- It shows that the person has listened to and tried to understand other people's contributions

There is a CLEAR ponderation from *A* to *D* in class participation:

*A* is an excellent participation. *A* = 2*B*'s and also = 3*C*'s. *D* = -*A*

\*\*\* THERE ARE *D*'s DERIVED FROM STUDENT BEHAVIOR IN CLASSROOM (HAVE NOT READ THE CASE ON TIME, THE USE OF CELLPHONES, ABSENCES, ETC.)

**2. Quizzes, 20%:** These are short quizzes (5 to 10 minutes' maximum). These quizzes assess the quality of the individual preparation of the lesson, through concrete questions of the case or the material which is indicated for the previous study of each lesson. The Quizzes are random and will take place in at least 1/3 of the all amount of practical cases that we are going to study during the whole course. When they take place, they will begin at the designated start time of the lesson, punctually. The total mark obtained is the average of individual scores on each quiz. We recommend using these evaluations as a proof to self-assess individual study.

**3. Mid-term exam, 25%:** A midterm exam will take place throughout the course. It will be notified a week in advance, both the content and schedule it. Unlike the quizzes, midterms are not intended to measure the preparation of a case. It evaluates the application of key ideas seen in class to a new case. We recommend using this partial evaluation as a means to seek feedback or to locate the areas requiring special effort dedication or individual study.

**4. Final exam 30%:** There is no figure of "exempt" of the final exam. The exam items will be a mix of basic/theory concepts as well as applied questions to a case. This exam is accumulative and will have a structure very similar to the mid-term exam. The date and time of this review have been determined by the Academic Department and is available on the Academic Coordination of the School of Economics and Business. You will receive a specific document with instructions and rating criteria for this exam/final assessment.

## **6. Bibliography and Resources**

### **Bibliography and Resources**

We do not recommend investing part of your limited time-study in further reading from textbooks. It is worth spending the **most time doing a depth analysis of the case and the assignment questions provided for each case**. Normally, some



additional recommended reading will be handed in for each session, but in that case will be also provided by Professor.

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8. 9B12C046A - The Cinnamon Case - seller / buyer -> Ivey Business School, Canada
9. 9B15C014 - Wild Cat Strike -> Ivey Business School, Canada

Every one of those cases will be supported also by role playing exercises in classroom. All appropriate instructions and Assignment Questions will be also provided in the right moment by the professor. And there are also several lectures that will be essential part of the case preparation for sessions. The most important are these four:

- I. ASEN -114-E Negotiation 1. Basic Concepts (IESE Note)
- II. IIR088 Five essential strategies to creative negotiation (Expert Insight - IESE)
- III. R1512D Control the negotiation before it begins (Harvard Business Review)
- IV. R0709D Investigative Negotiation (Harvard Business Review)

All of that are already supplied to you through the ADI platform.

Since this is a case oriented course, we do not recommend you spend many time in additional book readings, cause every theoretical and technical concept will be provided in the readings listed above. But if any of you has the intentions of going



deeper in the subjects discussed in the class, however, I recommend you the following Bibliography:

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All the topics to evaluate will be treated during the group lessons (sessions). Please feel free to contact us if you have a particular interest or doubt about any aspect concerning the subject.

## 7. Feedback & Office Hours

Office 2300 - Associate Professors, 2nd level, Amigos Building.

Tuesday: 12:30 am - 17:30 pm. Other times by appointment.

Please feel free to contact me by email, linkedin, skype, or twitter in order to make any appointment.

**Jesús J. Martínez y Ronquillo**  
Professor of Management  
School of Economics & Business  
Delegate for Mexico  
Pamplona campus. 31009 - Navarre, SPAIN  
Phone / whatsapp: + 34 648.471.522  
[Linkedin](#) | [Twitter](#) | [Skype](#) ( jjmronquillo )

## 2. ALL CASES Office Hours

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In-class participation is so important for this class that it has been given a 30% weight towards your final grade. Simply asking questions during class or session is not considered as participation. A valuable contribution should meet some of the following criteria:

- It provides a new idea, a new piece of information or a new perspective on the problem under study
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## Overview

<http://www.unav.edu/asignatura/negotiationeconom/>

# NEGOTIATION

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**Department:** Business

**School:** Economics and Business

**Degrees:** Economics and Business Administration



**Study plan:** All

**Year:** 3rd and 4th

**Organization:** Second semester (January - May) 2017

**ECTS credits:** 3

**Type:** Optional

**Language:** English

**Instructor:** Jesús Jorge Martínez y Ronquillo (jmronquillo@unav.es) + Valentín Elizondo (assistant professor)

**Overview:**

Countless books and articles offer advice on the process of negotiation and avoiding missteps at the bargaining table. This subject needs a deep practical approach. Some of the costliest mistakes take place before negotiators sit down to discuss the substance of the deal. That's because they often take for granted that if they bring a lot of value to the table and have sufficient leverage, they'll be able to strike a great deal. While negotiating from a position of strength is certainly important, many other factors influence where each party ends up. This course will present four factors that can have a tremendous impact on negotiation outcomes and provides guidance on what negotiators should be doing before either side starts worrying about offers, counteroffers, and bargaining tactics. I learned these ideas from Harvard Business School professor Deepak Malhotra, who advises negotiators to resolve process before substance, set expectations, map out the negotiation space, and control the frame. By following those steps, or students will learn how to position themselves for success at the bargaining table.

A key purpose of this course is to help our students (from which we assume will be eventually responsible for conducting negotiations in the name of a commercial, a non-profit organization, a government, or other organization) to deal with issues and challenges that implicate having to *negotiate*. In our actual professional environment everybody knows that one key task of the young professional is to acquire and develop a number of *soft skills*. In management positions, there is no one skill more commonly used than the ability to negotiate. Deciding and planning the negotiation is a very important task. But the realization of those plans is even more important.

## **Bibliography and Resources**

### **Bibliography and Resources**

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## **Competences and Objectives of the course**

Negotiators often fail to achieve results because they channel too much effort into selling their own position and too little into understanding the other party's perspective. To get the best deal -or, sometimes, any deal at all- negotiators need to think like detectives, digging for information about why the other side wants what it does. This investigative approach entails a mind-set and a methodology, say Harvard Business School professors Malhotra and Bazerman. Inaccurate assumptions about the other side's motivations can lead negotiators to propose solutions to the wrong problems, needlessly give away value, or derail deals altogether.

To reach our goals, the acquisition of knowledge and its application to real business cases, this course will be developed over 15 sessions organized into four modules, which will be managed in each of the issues as follows.

### **Basic Competencies (Management and Economics)**

BC2. Students should be able to apply their knowledge to their job or vocation in a professional way. They should be able to prove their general competencies by developing and defending arguments and solving problems within their subject area.

### **General Competencies (Management and Economics)**

GC2. Identifying, incorporating and using acquired knowledge in argument, discussion and problem solving as they apply to economics and business.

### **Specific Competencies for Elective Subjects (Economics)**

SC10. Applying the knowledge, skills and competencies acquired in the areas of economics and business in internships.



SC11. Acquiring knowledge, skills and abilities that are complementary to education and training in economics and business.

### **Specific Competencies for Elective Subjects (Management)**

SC14. Applying the knowledge, skills and competencies acquired in the areas of economics and business in internships.

SC15. Acquiring knowledge, skills and abilities that are complementary to education and training in economics and business.

### **Content and structure of the course**

To reach our goals, the acquisition of knowledge and its application to real business cases, this course will be developed over 15 sessions organized into four modules, which will be managed in each of the issues as follows:

**Subject 1:** Building the Foundations for Negotiating. Applying original ideas to a real case.

**Subject 2:** Key steps preparing negotiations. Distributive Bargaining: A Strategy for Claiming Value. Integrative Negotiation: A Strategy for Creating Value.

**Subject 3:** International Negotiations: Managing Culture and Other Complexities. Negotiation in cross cultural environments. Importance and use of Information in Negotiation.

**Subject 4:** Improving negotiation skills. Individual Differences: How Our Unique Qualities Affect Negotiations.

**Subject 5:** The importance of preparation and planning. Effective behaviors in negotiation. Closing Deals: Persuading the Other Party to Say Yes. Decision Making: Are We Truly Rational?

**Subject 6:** Multiparty Negotiations: Managing the Added Complexity. Ethics: Right & Wrong Do Exist When You Negotiate. Managing Others Who Play Dirty and Saying No to Those Who Play Nice. Power and Influence: Changing Others' Attitudes and Behaviors.

**Subject 7:** Managing hardball tactics. Communication: The Heart of All Negotiations. Understand cognitive bases in negotiation tasks. 3rd Party Intervention: When Negotiations Sputter or Fail?



Eventually, some of the issues may be discussed in a different module, or in several, cause the interrelation between the subjects. There is also a key document named Global Outline, prepared to give an overview perspective of entire course. Dates, times, materials, exams, and other dynamics are described perfectly in that document. You should download it from ADI.

10 /JAN/ 2017 8:15 - 9:45	B2	1	Course structure and main dynamics Basic rules and evaluation. ADI platform. The case method.	2,0	+ Global Outline + Syllabus of the Course + Basic rules on Case Method
17 /JAN/ 2017 8:15 - 9:45	M01	2	SUBJECT 1: Preparation & Building the Foundations for Negotiating. Applying original ideas to a real case.	2,0	NEG –10ENG07 INTERTEX: choosing a new boss (UNAV)
24 /JAN/ 2017 8:15 - 9:45	SEM + M01	3	Basic Concepts on Negotiation.	2,0	Role plating & Voting on NEG –10ENG07 INTERTEX: choosing a new boss (UNAV)
31 /JAN/ 2017 8:15 - 9:45	M01	4	SUBJECT 2: - Key steps preparing negotiations. - Distributive Bargaining: A Strategy for Claiming Value - Integrative Negotiation: A Strategy for Creating Value	2,0	ESMT-311-0120-1 Nord Stream & Danish (A)
7 /FEB/ 2017 8:15 - 9:45	SEM + M01	5		2,0	ESMT-311-0120-4A Nord Stream & Danish (B) for Nord Stream ESMT-311-0120-4B Nord Stream & Danish (B) for Danish
14 /FEB/ 2017 8:15 - 9:45	M01	6	SUBJECT 3: - International Negotiations: Managing Culture and Other Complexities - Negotiation in cross cultural environments.	2,0	ESMT-711-0122-1 Motors for Munchao (A)
21 /FEB/ 2017 8:15 - 9:45	SEM + M01	7	- Importance and use of Information in Negotiation	2,0	ESMT-711-0122-4A Motors for Munchao (B) brief for Euroland ESMT-711-0122-4B Motors for Munchao (B) brief for Munchao
28 /FEB/ 2017 8:15 - 9:45	M01	8	SUBJECT 4: - Improving negotiation skills. - Individual Differences: How Our Unique Qualities Affect Negotiations	2,0	R1404K Negotiating a job offer (HARVARD)
07 /MAR/ 2017 8:15 - 9:45	SEM +	9		2,0	MID TERM EXAM



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B2		
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14 /MAR/ 2017 8:15 - 9:45	M01	9	SUBJECT 5: - The importance or preparation and planning - Effective behaviors in negotiation - Closing Deals: Persuading the Other Party to Say Yes	2,0	9B11M104 The Case of Piracy in Somalia (IVEY)
21 /MAR/ 2017 8:15 - 9:45	SEM + B2	10	- Decision Making: Are We Truly Rational?	2,0	9B11M104 The Case of Piracy in Somalia (IVEY)
28 /MAR/ 2017 8:15 - 9:45	B2	12	SUBJECT 6: - Multiparty Negotiations: Managing the Added Complexity - Ethics: Right & Wrong Do Exist When You Negotiate	2,0	5-406-752 Google and the Chinese Government (KELLOG)
04 /APR/ 2017 8:15 - 9:45	SEM + M01	13	- Managing Others Who Play Dirty and Saying No to Those Who Play Nice - Power and Influence: Changing Others' Attitudes and Behaviors	2,0	8B09C007 A Tattle Tale? (IVEY)
11 /APR/ 2017 8:15 - 9:45	M01	14	SUBJECT 7: - Managing hardball tactics - Communication: The Heart of All Negotiations - Understand cognitive bases in negotiation tasks - Third Party Intervention: Recourse When Negotiations Sputter or Fail?	2,0	9B12C046A - The Cinnamon Negotiation - seller (IVEY) 9B12C046B - The Cinnamon Negotiation - buyer (IVEY)
25 /APR/ 2017 8:15 - 9:45	SEM + M01	15		2,0	9B15C014 - Wild Cat Strike (IVEY)
MAY / 2017 to be confirmed	M01	EX	Final exam	2,5	No previous reading case

## Case Learning Objectives & Abstracts

Following is described all the learning objectives as well as abstracts of each one of the cases we will discussing along the course:

### 1. NEG –10ENG07 INTERTEX: choosing a new boss

Learning Objectives: This case was written for use in the introductory class to a business ethics course. However, has huge potential for use in lessons on negotiation and conflict resolution, and in team dynamics. The subject of plagiarism and a poorly contributing group member to group assignments is one that resonates deeply with students pursuing any course that emphasizes group work as a necessary component of the course assessment. The case has practical relevance to the working world inasmuch as the incident can occur in that context.

Olegario Vázquez Real was both CEO and President of one of the most international companies in the Spanish textile sector, Intertex. He just had finish a meeting with his broker in the personal banking branch of Banif. Intertex's share price had showed an excellent quote in spite of the Spanish economic crisis. The announcement of another good dividend as well as the information circulated in the bulletins

of the Madrid Stock Exchange (provided by the CNMV), was supporting that trend. Suddenly, Olegario dies in Madrid. The company needs urgently a new commander, and the board should vote for him. Before proceeding to the voting, the widow of Vázquez asked that all the candidates do a brief exhibition of their points of view about the future of Intertex, trying to give response to the following question: What would you do if were elected the new President of Intertex?

## 2. ESMT-311-0120-1 Nord Stream & Danish (A)

Learning Objective: we will use this case in its two-party form for the introductory negotiation concepts. It serves to understand the steps in preparing negotiations (defining own interests, improving own alternatives, determining the other party's best alternative to a negotiated agreement (BATNA), defining a win set and the objective for the negotiation); to understand the difference between distributive and integrative negotiations, specifically to demonstrate the potential for joint value creation in negotiations with public authorities; and to understand the process of negotiation in European cross-border projects.

The case describes the situation of Dirk von Ameln, the permitting director of Nord Stream, in his negotiation efforts to obtain the national permits for the construction of the Nord Stream pipeline. In order to procure the Danish construction permit, Dirk had to reach an agreement with the Danish fishermen, who were fearful of a negative impact on their trade from the construction and operation of the pipeline. This case serves to understand the steps in preparing negotiations; the difference between distributive and integrative negotiations. The case will also be used to analyze different approaches to negotiations and their implication for current negotiation strategies.

## 3. ESMT-711-0122-1 Motors for Munchao (A)

Learning Objective: This case is very effective and popular when used in a class with culturally diverse groups. We will get personal experience in intercultural negotiations discussing a real problem. The case will be used to discuss/introduce topics such as: business ethics in intercultural/cross-cultural negotiation, mechanics of negotiation, increasing the pie in a negotiation, intercultural/cross-cultural management, and B2B sales of technological products.

The case describes the joint venture negotiation between Mr. Hartmut Holgebretsen, vice president of sales at Euroland Motors, in the English-speaking country of Norway, and Mr. Wu Chang, deputy president at Munchao Motors Import (MMI) in Munchao. It serves as information for a negotiation exercise. The negotiation takes place after the agreement on an initial letter of intent. However, MMI wanted to reopen a few issues before signing a final contract on the import of gas and diesel engines. The case contains "General information" that is available to both negotiation parties. In separate case supplements, Supplement (A): "Negotiation brief for Euroland Motors" and Supplement (B): "Negotiation brief for MMI," the two parties receive confidential information that is exclusively for them and should not be made available to the other party before the negotiation exercise.

## 4. R1404K Negotiating a job offer (Harvard) + 9B05C011 - Job Offer Negotiation (IVEY)

Learning Objective: We will use this case to discuss how to negotiate a job offer from a potential employer. At the end of the (A) case, students can create a plan for Anjali on how she should approach the negotiation and exactly what she should say to the employer. At the end of the (B) case, students can assess the outcome and draw implications for their own job search and negotiation efforts. An opportunity also exists to discuss whether gender is a factor that affects negotiation processes and outcomes.

We also will learn from a good professor of negotiation at Harvard Business School, 15 specific pieces of advice for job candidates: (1) Don't underestimate the importance of likability. (2) Help prospective employers understand why you deserve what you're requesting. (3) Make it clear that they can get you. (4) Understand the person across the table from you. (5) Understand his or her constraints. (6) Be prepared for tough questions. (7) Focus on the questioner's intent, not on the question. (8) Consider the whole deal. (9) Negotiate multiple issues simultaneously, not serially. (10) Don't negotiate just for the sake of negotiating (a common pitfall for recent graduates). (11) Think through the timing of offers. (12) Avoid, ignore, or downplay ultimatums. (13) Remember that your interviewer isn't out to get you. (14)



Stay at the table. (15) Maintain a sense of perspective.

Job Offer Negotiation is a role play between a job applicant and a recruiter. It is intended to illustrate the importance of preparation and planning; integrative negotiation in the context of job offers, and specific behaviors that contribute to effective negotiation.

#### 5. 9B11M104 The Case of Piracy in Somalia (IVEY)

Learning Objective: The main objective of this exercise is to teach students about the responsibility of a firm to its employees and how to deal with organized crime. A secondary objective is to provide some understanding of the current ongoing situation in the failed state of Somalia and how to negotiate in high-risk situations. The case can be used in corporate responsibility, international business, or international management courses

In recent years, incidents of piracy have increased dramatically off the coast of the failed state of Somalia. In this case, a group of 14 pirates have hijacked a cargo ship full of machinery, but have yet to make any demands. They hold hostage a multinational crew of 20 (whose captain and two officers are American), the ship, and the cargo. The chief operating officer of an international shipping company must choose among alternative strategies to get the crew, cargo, and ship back safely with as little cost as possible.

#### 6. 5-406-752 Google and the Government of China

Learning Objective: In this case we will analyze a negotiation from the perspective of each party when one is a government and the other a private-sector organization; a sub point here is the difference between short-term and longer-term interests. To address the difficulties of balancing business ethics and financial objectives; an important point here is to address what it means to be ethical in a for-profit business environment. To understand the long-term effects of short-term actions.

Based on the negotiation between Google and the Chinese government to allow access by Chinese citizens to a high-speed Chinese version of the Google search engine. In order to reach agreement with the Chinese government, Google had to agree to allow the government to censor access to some sites turned up by Google's search engine. In agreeing, Google compromised its open-access policy. There were inquiries into the agreement by the U.S. Congress and some outcry from U.S. citizens.

#### 7. 8B09C007 A Tattle Tale?

Learning Objectives: This case was written for use in the introductory class to a business ethics course. However, has huge potential for use in lessons on negotiation and conflict resolution, and in team dynamics. The subject of plagiarism and a poorly contributing group member to group assignments is one that resonates deeply with students pursuing any course that emphasizes group work as a necessary component of the course assessment. The case has practical relevance to the working world inasmuch as the incident can occur in that context. The case also serves as a good reminder to students about plagiarism. It provides opportunities for clarification and discussion on what exactly constitutes plagiarism and the professors'/universities' stand on the matter.

T.J., an undergraduate at a business school, was upset to find a group mate's contribution to his group project containing plagiarized and poorly paraphrased content (also without any citation as to source in some instances). T.J. and four others had to work with K.C., the errant group member, on three group projects that together made up 30 per cent of the final mark for the course. In particular, T.J. was upset by the shoddy corrections provided by K.C. when his error was highlighted. T.J. was also appalled at K.C.'s nonchalant attitude towards plagiarism and the group projects, especially after discovering that K.C. had done the same on their first group project. T.J. felt strongly that the matter should be brought up to the course professor but two of his group mates disagreed, fearing that the group harmony would be adversely affected, thus jeopardizing their last group project, which carried significantly higher weight at 20 per cent. The remaining two group mates did not seem to consider the matter a serious one. T.J. wondered what the right thing to do would be.

#### 8. 9B12C046A - The Cinnamon Case: Sales Negotiation



Learning Objectives: This case focuses on a negotiation process wherein the only factor is price. This role play can serve as a base for future complex negotiation cases and as a vehicle for introducing the class to negotiation in a gradual manner. The objective of the case is for both sides to maximize their value from the negotiation process based solely on the information that they have at hand. The learning comes from each student actually playing the role of either a buyer or seller and then comparing their own team's performance with those of the other teams in the class.

The case presents a role play between a buyer and a seller who must negotiate a price for a perishable but rare commodity. The case covers the dilemma faced by buyers and sellers when they are in possession of limited information but must still attempt to negotiate a best-case scenario for themselves.

#### 9. 9B15C014 - Wild Cat Strike

Learning Objective: The case uses both qualitative and quantitative bases to demonstrate how negotiation theory relates to a practical instance of negotiation. Learning is delivered using qualitative theoretical bases as enacted and depicted through the medium of a role play simulation coupled with quantitative data from scoring sheets.

With over one million employees, Mega Railway Network is one of the largest recruiters in the world. As the result of criminal activity in one of its largest rail yards, a worker lost his life in the line of duty. The circumstances of the incident have led to a high-stakes strike action by workers at one of its busiest rail depots. As the divisional operations manager, chief transportation manager or the head of locomotive engineers (drivers), you must reconcile differences between management and staff or risk stalling the hundreds of freight and passenger trains that pass through each day. As a worker, you need safety and other concerns addressed.

We also are going to use in some point of the course the following two cases:

- 1) 9B11C045 - Anjali Kuman Negotiating a Job Offer (A and B)
- 2) HBS-9899026 Kidnapping negotiation (A, B, C & D) (Harvard)



Universidad  
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**Asignatura: Recursos Humanos (F. ECONÓMICAS)**

*Guía Docente*

*Curso académico: 2016-17*

## Presentación

mrecaldev@unav.es

# Recursos Humanos

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La esencia de esta asignatura no es lo que los recursos humanos deben ser, sino qué tiene que saber alguien que gestiona una empresa sobre dirigir personas. Entre las habilidades directivas una y la más importante es aprender a tratar con personas. Y esta no es ninguna ciencia exacta, es impredecible y eso la hace tan apasionante.

### Profesora responsable:

Dra. Mónica Recalde (mrecaldev@unav.es)

**Resumen CV:** doctora en Comunicación por la Universidad de Navarra. Actualmente también es profesora en la Facultad de Económicas donde forma parte del comité directivo del Master en dirección de personas en las organizaciones. Su carrera investigadora está centrada en la dirección de personas, la comunicación y la gestión empresarial, tema que ha sido objeto de sus publicaciones en revistas internacionales, congresos y proyectos de investigación. Ha realizado estancias de investigación en la Copenhagen Business School y la Brighton Business School. También ha trabajado en consultoría antes de dedicarse a la docencia e investigación.

### Detalles prácticos sobre la asignatura:

**Duración:** segundo cuatrimestre

**Créditos ECTS:** 6

**Horario:** lunes 15 a 17.00 h aula 03, viernes 12 a 14 h aula 06

**Curso:** 3º, 4ª

**Semestre:** segundo

**Caracter asignatura:** optativa

**Grado:** Administración y Dirección de Empresas (ADE), doble grado ADE y Derecho

**Idioma:** Español

**Departamento:** Empresa



**Facultad:** Económicas y Empresariales

## **Competencias**

El alumno deberá ser capaz de alcanzar las siguientes competencias:

### **Competencias básicas (ADE y ECO)**

CB2) Que los estudiantes sepan aplicar sus conocimientos a su trabajo o vocación de una forma profesional y posean las competencias que suelen demostrarse por medio de la elaboración y defensa de argumentos y la resolución de problemas dentro de su área de estudio

### **Competencias generales (ECO y ADE)**

CG2. Identificar, integrar y utilizar los conocimientos adquiridos en el argumento, discusión o resolución de problemas relevantes para lo económico y empresarial

### **Competencias específicas optativas (ECO)**

CE08) Conocer y/o profundizar en distintos aspectos de la cultura actual, como por ejemplo, literatura, religión, arte, etc

CE09) Dialogar de manera integradora sobre temáticas diversas en contextos humanísticos

### **Competencias específicas optativas (ADE)**

CE12) Conocer y/o profundizar en distintos aspectos de la cultura actual, como por ejemplo, literatura, religión, arte, etc

CE13) Dialogar de manera integradora sobre temáticas diversas en contextos humanísticos

## **Programa**



**Tema 1. Introducción.** De la función de recursos humanos a la dirección de personas. Desarrollo histórico, perfiles profesionales y competencias del director de recursos humanos. Conceptos básicos.

**Tema 2. Liderazgo de dirección de personas y habilidades.** La ideología y cultura organizacional como catalizador, gestión del cambio, necesidades-satisfacción y conflictos.

**Tema 3. Gestión del conocimiento organizacional.** Estimular la innovación y formación dentro de la empresa. Necesidades y tipología.

**Tema 4. El liderazgo relacional y su influencia en la gestión de las personas.** La comunicación en el ámbito interno de las organizaciones, el arte de escuchar a los empleados.

**Tema 5. Procesos de selección del personal.** Análisis de los puestos de trabajo, preparación, etapas y técnicas e instrumentos de recogida de información.

**Tema 6. Principios de evaluación de personas.** Problemas frecuentes, objetivos y criterios de evaluación.

**Tema 7. El trabajo en equipo en las organizaciones.** Análisis de problemas y toma de decisiones, instrumentos de coordinación y efectividad.

## Actividades formativas

- **Clases presenciales 60 horas:** las actividades en dichas clases serán
  - Clases teóricas donde se desarrollará la materia de los temas del programa
  - Discusión de casos de empresa
  - Ejercicios individuales y de grupo
- **Trabajos dirigidos individuales y de grupo, 31 horas:** los trabajos serán:
  - Trabajos individuales y de grupo: prácticas que periódicamente el profesor pedirá a los alumnos
  - Lectura y preparación de casos
- **Evaluación, examen final, estudio 59 horas:** bibliografía obligatoria planteada en el manual + apuntes de clase (diapositivas + explicaciones)
- **Total horas: 150**

## Evaluación

**Convocatoria ordinaria:** para hacer esta ponderación será necesario, al menos, obtener un cinco en el examen final.

- **Participación en clase 10%.** Se valorará el interés individual que se manifestará tanto en la asistencia a clase, como las preguntas hacia el profesor, los comentarios que puedan agregar contenido al temario y la correcta resolución de casos. Para la obtención de este punto completo será requisito la elaboración de una crítica sobre una de las lecturas recomendadas en clase.





- **Evaluación parcial presencial de contenidos teóricos y prácticos. Resolución de casos, ejercicios** individuales y de grupo **15%**, Resolución de casos con propuestas originales especificando la relación con la teoría vista en clase, las prácticas individuales se valorarán teniendo en cuenta su correcta fundamentación teórica además de la presentación y la corrección ortográfica. Igualmente se realizarán aleatoriamente pruebas sorpresa en clase respecto a la materia vista en los apuntes y los correspondientes temas del libro.
- **Pruebas sorpresa 15 %**. Al menos habrá tres pruebas sorpresa durante el período de clases. Estas pruebas consistirán en preguntas cortas sobre el temario. Posteriormente, se corregirán en clase. El objetivo de estas pruebas es doble: primero, para examinar la evolución del alumno y segundo, para que se entrene en las respuestas del examen final.

*Ejemplo de ejercicio: diseñe un plan de formación, prepare una entrevista de selección para un candidato a un puesto determinado*

- **Evaluación final presencial de contenidos teóricos y prácticos. Examen** final 60%. Las respuestas deberán ser concisas apuntando el contenido que se pregunta, bien argumentadas y apoyadas en el material de clase y la bibliografía. Igualmente se tendrá en cuenta la presentación y corrección ortográficas. Importante: será condición necesaria aprobar el examen para aprobar la materia.

*Los ejemplos de preguntas del examen será explicados en clase.*

### **Convocatoria extraordinaria**

- **Examen final. 100%**. Las respuestas deberán ser concisas apuntando el contenido que se pregunta, bien argumentadas y apoyadas en el material de clase y la bibliografía. Igualmente se tendrá en cuenta la presentación y corrección ortográficas.

## **Bibliografía y recursos**

### **Bibliografía básica y obligatoria:**

- **Dirección de personas: un timón en la tormenta (2a. ed.)\*. Bager Alcalá, Ángel. Ediciones Díaz de Santos.** [Localízalo en la Biblioteca](#)

A continuación se relacionan los temas de clase con los capítulos del libro de estudio obligatorio \*La numeración de los capítulos se corresponde con la edición segunda que se recomienda en la bibliografía.

- Tema 1. Introducción. Capítulo 1: la compleja gestión de la Dirección de Personas
- Tema 2. Liderazgo de dirección de personas y habilidades. Capítulo 5: El Liderazgo. Capítulo 10: las motivaciones humanas (sólo páginas 220-249)
- Tema 3. Gestión del conocimiento organizacional. Capítulo 12: La formación.





- Tema 4. El liderazgo relacional y su influencia en la gestión de las personas. Capítulo 11: La comunicación
- Tema 5. Procesos de selección del personal. Capítulo 2: Reclutamiento, contrato de trabajo y acogida.

(El resto del temario se estudiará a través de los apuntes de clase)

#### **Bibliografía complementaria:**

- Radical. El éxito de una empresa sorprendente. Ricardo Semler. Gestión 2000 [Localízalo en la Biblioteca](#)
- Patologías en las organizaciones. Javier Fernández Aguado. LID Editorial [Localízalo en la Biblioteca](#)
- Qué persona para qué puesto: el método de la entrevista estratégica para seleccionar a los mejores / Richaard Camp, Mary E. Vielhaber, Jack L. Simoneti ; [traducción, Germán Orbegozo. Bilbao : Ediciones Deusto, D.L. 2002. [Localízalo en la Biblioteca](#)
- Comunicación interna en la práctica: siete premisas para la comunicación en el trabajo / Manuel Tessi. Buenos Aires, Argentina : Granica, 2012. [Localízalo en la Biblioteca](#) (versión electrónica)

#### **Revistas de Recursos Humanos**

- [Recursos Humanos Magazine](#)
- [Observatorio de Recursos Humanos](#)

#### **Blogs**

- [Talento en Expansión](#)
- [Sobre personas y organizaciones](#)

#### **Asociaciones de Recursos Humanos**

- [AEDIPE](#)
- [Society for Human Resource Management](#)
- [Professionals in Human Resources Association](#)



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## Horarios de atención

**Mónica Recalde**

**Despacho:** 2210

**Horario:** miércoles 10.30-12.00 este horario se ampliará y ajustará en función de las necesidades de los alumnos. Basta con el envío de un email a la profesora para acordar otro momento.



Universidad  
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**Asignatura: Human Resources (F. ECONÓMICAS)**

*Guía Docente*

*Curso académico: 2016-17*

## Introduction

<http://www.unav.edu/asignatura/humanresourceseconom/>  
Curso 2016-17

# **Human Resources (F. ECONÓMICAS)**

Course name: HUMAN RESOURCE MANAGEMENT

Faculty: SCHOOL OF ECONOMICS AND BUSINESS ADMINISTRATION

Department: BUSINESS ADMINISTRATION

Year: FOURTH

Duration: QUARTERLY (THREE-MONTHLY)

Credits: 6

Requirement: NONE

Professor: Begoña Urien Angulo

Type of Course (Core, Required, In-Program electives, Open Electives): CORE

Language: ENGLISH



## Competences

This course aims to describe and explain the most recent trends concerning human resource management. More precisely, the course's objectives are:

- To learn the key concepts and functions of Human Resource Management considering this organizational function as a strategic area of management.
- To study human behaviour in today's complex and global organizations.

### **Basic Competencies (Management and Economics)**

BC2. Students should be able to apply their knowledge to their job or vocation in a professional way. They should be able to prove their general competencies by developing and defending arguments and solving problems within their subject area.

### **General Competencies (Management and Economics)**

GC2. Identifying, incorporating and using acquired knowledge in argument, discussion and problem solving as they apply to economics and business.

### **Specific Competencies for Elective Subjects (Economics)**

SC08. Acquiring and improving understanding of different aspects of modern culture, including literature, religion and art.

SC09. Having comprehensive discussions on diverse topics in humanistic contexts.

### **Specific Competencies for Elective Subjects (Management)**

SC12. Acquiring and improving understanding of different aspects of modern culture, including literature, religion and art.

SC13. Having comprehensive discussions on diverse topics in humanistic contexts.

## Program

The course offers a basic introduction to human resource management functions and includes the



following themes:

CHAPTER 1: Managing Human Resources. Overview

CHAPTER 2: Trends in HRM

CHAPTER 3: Work design and job analysis

CHAPTER 4: Human resources planning

CHAPTER 5: Recruitment

CHAPTER 6: Selection

CHAPTER 7: Training and development

CHAPTER 8: Performance appraisal

CHAPTER 9: Compensation

The course also offers an overview of organizational behaviour topics throughout students' presentations:

PRESENTATION 1: Organizational culture

PRESENTATION 2: Motivation

PRESENTATION 3: Leadership

PRESENTATION 4: Teamwork

PRESENTATION 5: Conflict management

PRESENTATION 6: Communication

PRESENTATION 7: Change management

PRESENTATION 8: Diversity management

PRESENTATION 9: Time management

PRESENTATION 10: Decision making

PRESENTATION 11: Emotional intelligence.

Each group should prepare a presentation with the guidance of the professor, who will suggest bibliography and resources and will provide a script with the concepts that have to be covered.

### **Educational Activities**

There will be a balance between theory and practice. Every lecture will be followed by a case or exercise aimed to assure that the student has understood the concepts explained and is able to apply the theory to real life situations. The use of the case method will have particular relevance. There will be room for individual and group



work.

The weekly session will be divided in three parts:

- The class starts with the discussion of the case or exercise provided by the professor the former week. The professor clarifies concepts, encourages open dialogue and critical thinking.
- The professor gives a lecture related to a new human resource function (chapters 1 to 9) and provides an exercise or a case for the students to prepare at home for next session.
- Finally, a group makes a presentation related to the organizational behaviour topics listed above. The rest of the class assesses the presentations made by their peers. The assessment will take into consideration aspects as: content, duration, clarity, entertainment, creativity and quality of the slides, interaction with the public and ability to answer questions.

There will be a balance between theory and practice. Every lecture will be followed by a case or exercise aimed to assure that the student has understood the concepts explained and is able to apply the theory to real life situations. The use of the case method will have particular relevance. There will be room for individual and group work.

The weekly session will be divided in three parts:

- The class starts with the discussion of the case or exercise provided by the professor the former week. The professor clarifies concepts, encourages open dialogue and critical thinking.
- The professor gives a lecture related to a new human resource function (chapters 1 to 9) and provides an exercise or a case for the students to prepare at home for next session.
- Finally, a group makes a presentation related to the organizational behaviour topics listed above. The rest of the class assesses the presentations made by their peers. The assessment will take into consideration aspects as: content, duration, clarity, entertainment, creativity and quality of the slides, interaction with the public and ability to answer questions.

## **Assessment**



Class Participation: 20%

Tests: 60%

Group presentation: 20%

Class participation will be measured by the accomplishment of cases / activities and the submission of articles.

There will be two tests; the first one about halfway through the semester (mid-term exam), and the second one will be in the official call. If you do not pass the first test (5), you have a second opportunity in the official call. If you don't pass this second test you'll have to go to the extraordinary call (June). **Official and extraordinary calls will have two modalities: only 2<sup>nd</sup> part or all the themes.** You can also take the official call exam **with all the themes** if you want to improve your grade.

The group presentation is an essential requirement to pass the course. In case a student does not participate in this group activity, he or she will have to submit it as an individual project.

All the students that fail the course and have to attend the extraordinary call in July need to complete the activities / cases not presented during the course, have to prepare the presentation individually if not done in group and have to do the test on the official date. All three parts maintain the same weight than in the ordinary call.

## Bibliography and Resources

- Armstrong, M. (2010). Armstrong's Essential. Human Resource Management Practice, London – Philadelphia: Kogan Page. [Localízalo en la Biblioteca](#)
- **Bohlander, G., Snell, S. (2013). Principles of Human Resource Management. 16th ed. (International edition). South-Western: CENGAGE Learning (e book UNAV library).** [Localízalo en la Biblioteca](#)
- Dolan, S., & Lingham, T. (2011). Introduction to Organizational Behavior. Logan (UT): BookEducator. <http://www.introtoob.com/>
- Dolan, S., Valle Cabrera, R., Jackson E. S., & Schuler, R. S. (2007). Human Resource Management (3<sup>a</sup> Ed.). New York: McGraw Hill.
- Ivancevich, J.M. (2007). Organizational Behaviour (7<sup>a</sup> Ed.). New York: McGraw Hill. [Localízalo en la Biblioteca](#)
- Luthans, F. (2008). Organizational Behaviour (11<sup>a</sup> Ed.). New York: McGraw Hill.
- **Noe, R., Hollenbeck, J., Gerhart, B., & Wright, P. (2009). Fundamentals of Human Resource Management (3rd.Ed.) New York: McGraw Hill.** [Localízalo en la Biblioteca](#)
- Robbins, S. & Judge, T. (2010). Organizational Behaviour, (14<sup>a</sup> Ed.). London: Pearson. [Localízalo en la Biblioteca](#)

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## **Office Hours and contact information**

E-mail address: [burien@unav.es](mailto:burien@unav.es)

Office: 4080. Tower, 4 floor.

Office Hours: Wednesdays, from 8:30 am. to 9:45 am.

Students who need to contact with the Professor at any other time, please send an email to make an appointment.





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**Asignatura: Marketing management (F.Económicas)**

*Guía Docente*

*Curso académico: 2015-16*

## **Presentation**

<http://www.unav.edu/asignatura/brandleadership/>  
Curso 2015-16

## **Marketing Management**

The competitive environment of today has made companies to re-think their marketing activities and lead the company and brands very differently than before. From marketing responsibilities to Category management there are lots of intuitions, changes and realities that need to be understood to cope with the complexity of this management activity.

This subject deals with the organization of the marketing function today and the way the best companies are facing the tough surrounding they are in: From single product to multi-product; from one brand to many; from selling to others to owned or franchised shops; from high margins to low cost pressure.

**Department:** Business

**Faculty:** Economics and Business.

**Degrees:** ADE, DAE, DEE, IDE, IDM, GEL, GML, Leadership and Governance

**Year:** 3rd or 4th

**ECTS credits:** 3

**Organization:** Second semester, from January to May

**Type of course:** Advanced

**Language:** English

**Professor:** IDE/IDM/GEL/GML/GOV: Xavier Oliver [xoliver@unav.es](mailto:xoliver@unav.es)

## **Competencies: Marketing Resources Management**

### **Competencies of the subject**

- Understand and get enough tools to manage Marketing resources in developed companies through their brands.
- Study how brand value is created, both financially as in the consumer minds.



- Recommended for those students that want to fully understand the implications of the different possibilities there are to grow brands and brand portfolios.
- Together with the subject of Business Communications, attendants will have a full practical and theoretical approach to the most innovative and up-to-date companies and their strategical and managerial thinking and organization.

### **Competences of the degree**

- Breaking students frames of reference to open their eyes to innovation in products and services
- Learn how to build company positioning and strategy from the marketing/consumer/ideological viewpoint
- Acquire a large market knowledge and the differences and results of different approaches to brands, marketing and sales.
- Ability to discuss issues that are not only based on numbers but also on creative thinking
- Group working and presentation skills are enforced.

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### **Program**

#### **Chapter 1.** Brand Management to Brand Leadership. Reasons for a big jump ahead

Evolution of the theories of marketing and brand management to category management.

#### **Chapter 2.** Brand value

How Brands are valued, including emotional aspects as consumer loyalty.

#### **Chapter 3.** Brand Identity

Understand what makes a brand valuable to the consumers: the brand infraestructure (name, design, logo) and the superestructure (advertising messages and values attached to the brand)

#### **Chapter 4.** Brand Architecture

Work on the different models used by multinational brands to manage their brands through their architecture: from the most simple to the complex ones. From the centralised to the autonomous ones.

#### **Chapter 5.** Brands Beyond Advertising

How does advertising help brands and what is even better than that: value creating



around a brand. Having marketing in the center of the company decisions.

## **Chapter 6. Global Brand Management**

Analyse what it takes to manage brands in the multinational scene. The minimum common multiple of brands.

### **Actividades formativas**

In this section the overall methodology of the subject is detailed and hours of student workload are estimated.

There will be classroom activities and non-face activities:

1. Classroom activities (20 total hours). Cases will be used in 10 sessions and workshops on the remaining 10. There will be no lectures but only the closings of every single session in the form of 10/15' summary and theory of applicable.

a) Practical classes. All 20 will be practical. Students will have to study the cases and work in groups to prepare presentations following the case's themes.

c) Presentation of work. Students will present 10 subjects that will previously have prepared in groups

d) Exams. One final examination for those who have not attended or failed in their class participation.

2. Non face activities. The main activity will be personal study of the cases and the group work for the workshops.

### **Evaluation**

Evaluation will be composed of 40% class participation, 20% assignments and group presentations and 40% a final exercise.

#### **Ordinary evaluation:**

1. Class participation: 40%.
2. Group assignments: 20%
3. Final exam: 40%. 2 hours.

Extra-ordinary evaluation:



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In case the student do not pass the subject in the ordinary evaluation, he/she will have to go to the extraordinary evaluation. The exam will be 70 %, and the rest of the grade will be given by its work during the course (attendance and participation 40% and 20% for group presentations).

## **Bibliography**

**Brand Leadership:** Building Assets in an Information Economy. Aaker, David A; Joahimstahler, Eric. 2.000 [Find it in the Library](#)

**La marca y sus circunstancias:** Guía completa del brand management. Toro, Juan Manuel, Deusto-CIEC 2009 [Find it in the Library](#)

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## **Professor consultancy hours**

**Wednesdays** (before class) from 9 to 11a.m.