



<i>Asignaturas</i>

Análisis de Estados Financieros (F. ECONÓMICAS)

Business Policy (F. ECONÓMICAS)

Financial Statements Analysis (F. Económicas)

Industrial Organization (F. ECONÓMICAS)

Strategic Management (F. ECONÓMICAS)

Teoría Impositiva (F. ECONÓMICAS)

Trabajo Fin de Grado (Empresa)



Asignatura: Análisis de Estados Financieros (F. ECONÓMICAS)

Guía Docente

Curso académico: 2022-23

Presentación

<https://asignatura.unav.edu/aestfinaneconom/>

Análisis de Estados Financieros (F. ECONÓMICAS)

- **Breve descripción de la asignatura:** Esta asignatura pretende transmitir una serie de técnicas de análisis que aplicadas a los estados financieros de una empresa o institución permiten diagnosticar su situación financiera, patrimonial y solvencia.
- **Carácter:** Obligatoria en ADE y Optativa en ECO.
- **ECTS:** 6
- **Curso y semestre:** 1er Semestre
- **Idioma:** Español
- **Título:** Análisis de Estados Financieros
- **Módulo y materia de la asignatura:** Contabilidad y Finanzas. Contabilidad.
- **Profesor responsable de la asignatura:** Luis Fernando Zayas Satrústegui
- **Horario:** Miércoles de 12:00 a 15:00

Programa

TEMA 1. LA INFORMACIÓN CONTABLE

TEMA 2. CASH-FLOW

TEMA 3. ANÁLISIS DE LA LIQUIDEZ

TEMA 4. ANÁLISIS DE LA SOLVENCIA

TEMA 5. ANÁLISIS DEL RESULTADO

TEMA 6. MEDICIÓN DE LA CREACIÓN DE VALOR

TEMA 7. LA PREDICCIÓN DE LA QUIEBRA EMPRESARIAL

TEMA 8. DIAGNÓSTICO INTEGRAL DE LA EMPRESA

Competencias



COMPETENCIAS BASICAS:

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:

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

CG4) Trabajar en equipo.

CG5) Razonar de forma autónoma y crítica en temas relevantes para lo económico y empresarial.

COMPETENCIAS ESPECIFICAS (ADE):

CE1) Conocer en profundidad el Plan General Contable y los conceptos teóricos de la contabilidad y las finanzas.

CE2) Conocer los aspectos más relevantes de operaciones societarias, derivados financieros, medidas de riesgo, y/o proyectos de inversión.

CE3) Analizar en casos reales diferentes situaciones contables y financieras de una empresa y su proyección futura.

Actividades formativas

Clases presenciales ajustadas al aforo permitido por el aula.

Atención personal de dudas.

Evaluación

- Convocatoria ordinaria: 25% la evaluación continua (participación en clase, ejercicios presentados durante el curso) y un 75% el examen final.
- Convocatoria extraordinaria: un 100% el examen final.

Bibliografía y recursos

"Análisis de Estados Financieros - Teoría y Práctica " Angel Muñoz Merchante. Ediciones Académicas
[Localízalo en la Biblioteca](#)

"Análisis de Estados Contables", Pascual Garrido Miralles y Raul Íñiguez Sánchez. Ediciones Pirámide
[Localízalo en la Biblioteca](#)

(versión electrónica) [Localízalo en la Biblioteca](#) (versión impresa)



Universidad
de Navarra

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Clases

Clase 19 Noviembre

Clase 12 Noviembre

Clase 5 de noviembre

Clase 29 de octubre de 2020

Clase 17 de septiembre 2020

Clase 8 de octubre de 2020

Clase de 1 de octubre de 2020

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Horarios de atención

Luis Fernando Zayas Satrústegui (lzayas@unav.es)

Edificio Amigos - Despacho: 2.300 Planta 2ª Hilera

Horario: Miércoles, al inicio y final de las clases.

Concertar cita por mail



Asignatura: Business Policy (F. ECONÓMICAS)

Guía Docente

Curso académico: 2022-23

Introduction

<https://asignatura.unav.edu/businesspolicyeconom/>

Business Policy (F. ECONÓMICAS)

Introduction

Strategy can be defined as "the pattern of objectives, purposes or goals, and the major (business) policies and plans for achieving these goals, stated in such a way as to define what business the company is in or should be in and the kind of company it is or should be." This definition proposes that strategy has to do with "important" decisions that managers face that eventually define organizational success or failure. The emphasis that Kenneth Andrews put on "patterns of objectives" reveals the importance of "strategic consistency," implying a particular commitment that is not easy to reverse. He also emphasizes that the strategy defines "what kind of company it is or should be," indicating that strategic decisions represent how the organization is positioned in its market and plan to compete in the future.

Therefore, managing in a 21st century's turbulent and semi-globalized world requires mastering fundamental business economics principles that, combined with application-oriented frameworks, help managers to make sound strategic decisions.

Strategic decisions address the organizational structure, the development, allocation of resources and capabilities, and the corporate positioning to create, capture, and sustain competitive advantage. In other words, managing is not just a matter of creating value, but also it is concerned with capturing the value created.

- **Type of Course:** Required
- **ECTS:** 6
- **Year and Semester:** 4th/5th year, 2nd semester
- **Language:** English
- **Program:** Degree in Management
- **Module:** II. Management
- **Subject:** 2. Management
- **Professor:** Luiz Ricardo Kabbach (lkabbach@unav.es)
- **Timetable:** Thu – 12h-14h - Aula 10 - Amigos, P0 & Fri – 12h-14h - Aula 15 - Amigos, P1



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.

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)

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

GC5. Developing the capacity for independent critical thought on matters relevant 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.

Program

Module 1 - Introduction

Presentation and Introduction to the Course.

What is strategy and why it is important?

The drivers of firms' value creation and firm performance.

Module 2 – Core Concepts and Analytical Tools

External analysis: An evaluation a company's external environment – industry structure, competitive forces, and strategic groups.

Firm-level analysis: An evaluation a company's resources, capabilities, and competitiveness.

Strategic positioning and competitive advantage.



Module 3 – Competitive Dynamics
Competition and Cooperation.

Dynamics of Rivalry (Pricing and Quantities).

Strategic Commitments.

Entry and Exit Decisions.

Module 4 – Principles of Corporate Strategy
Horizontal Boundaries of the Firm.

Vertical Integration: Make versus Buy.

Module 5 – Strategic Execution
Management System and the Strategy Maps
Activities

Classes: 60 hours

Study work: 30 hours

Team work: 30 hours

Discussin classes and exam: 30 hours

Assessment

Ordinary Call:

The final grade of the ordinary call is composed of the following assessments:

Online Quizzes (Individual): 20%

Participation (Individual): 20%

Case Reports (Teams): 20%

Exams (Individual): 40%

Midterm, 15%

Final Exam, 25%

To pass the course the students have to have a final grade equal or greater than 5.0

Extraordinary Call:

Students who don't reach the minimum grade for approval will have an extraordinary examination.

The final grade for the extraordinary call will weight both the ordinary final grade + extraordinary exam according to the following criteria:

Final grade = 50%. (Final grade from the ordinary call) + 50% . (Extraordinary Exam)

Bibliography

Required text

Besanko, D., Dranove, D., Shanley, M., Schaefer, S. "**Economics of Strategy**," 6th Edition (2013) or



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7th Edition (2017), John Wiley & Sons: New York. [BDSS] [Find it in the Library](#)

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Asignatura: Financial Statements Analysis (F. Económicas)

Guía Docente

Curso académico: 2022-23

Introduction

<https://asignatura.unav.edu/financial-statements-analysis-f-economicas/>

Financial Statements Analysis (F. Económicas)

- **Brief description of the course:**

The aim of this course is to provide the students with a sound introduction to financial statement analysis

The student should be able to analyze a company's annual report and conclude as to its profitability, efficiency, liquidity and solvency.

- **Type of Course:** Required
- **ECTS:** 6
- **Year and Semester:** 4th year, 1st semester
- **Language:** English
- **Programs:** Gr.ADE bilingüe / Gr.EC ADE+D.(b) / PI-Económicas-19
- **Module:** Accounting and Finance
- **Subject:** Accounting
- **Professor:** Miguel Angel Casares (macasares@unav.es)
 - Office: 2300 Amigos
- **Schedule:** Friday 10:00-14:00
- **Room:** 4 FCOM

Competences

Objectives: The aim of this course is to provide the students with a sound introduction to financial statement analysis

The student should be able to analyze a company's annual report and conclude as to its profitability, efficiency, liquidity and solvency.

Taking this course will help students acquire the following competences and skills:

- Improve logical reasoning.
- Improve critical thinking



- Improve analytical and synthesis skills.
- Improve autonomous learning skills.
- Improve work-team abilities.

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.

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.

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)

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

GC4. Teamwork.

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)

SC5. Handling the concepts, theories and models necessary to form firm opinions about the economic context.

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)

SC2. Understanding the most relevant aspects of corporate transactions, financial derivatives, risk management and investment projects.

SC3. Analyzing a business's real-life accounting and finance situation and making projections about its future.



Program

This course combines theoretical lectures and cases. For the cases, students will have to prepare the problem sets at home before class starts.

COURSE OUTLINE

Chapter 1: Introduction

Chapter 2: The Four Financial Statements

Chapter 3: Balance Sheet

Chapter 4: Income Statement

Chapter 5: Statement of Cash Flows

Chapter 6: Comprehensive Activities

Educational Activities

I. Classroom teaching activities

1. Lectures/Cases

Lectures are given by the professor on the themes indicated in the syllabus with the help of the blackboard, power point presentations, videos and animation movies. The professor will post on ADI the power point presentation, the notes for each topic and some recommendations for further reading.

2. Capstone Project (Required)

Class will be divided into groups (3-5 students). Each group will prepare a writing report and an oral presentation. At the end of the presentation the students will have to answer questions.

3. One-to-one tutorials

Each student may have personal interviews with the professor to help him/her with personal study and learning.

4. Evaluation

Exams to assess the successful accomplishment of the objectives

II. Personal work

Students must understand themes covered early in the course to be able to comprehend information presented later in the course, and will have to be able to integrate material learnt throughout the course. Therefore, it is important that they do not fall behind and try to set aside regular times outside of class to work on the course material on a daily basis.

1. Students must read the assigned reading for a subject before the lecture covering that topic. Being familiar with topics beforehand will allow students to get the most out of the lecture.

2. Students should conduct personal study using the professor's notes, notes taken in lectures and



recommended books if needed.

3. Students have to prepare oral presentations in English.

Assessment

Class participation: **20%**

Class participation will be assessed in quality and quantity

Capstone Project: **15%**

The Capstone Project is required for all student. Students who do not present the Capstone Project won't be able to show for the final exam

ADI Tests: **25%**

Final Examination: **40%** (the minimum grade in the final to pass the course is 4 out of 10)

The final grade will be "NO PRESENTADO" "NO SHOW UP" if the final exam is missed.

Any attempt to cheat will be severely penalized.

Criteria to pass the course

Students whose final grade is 5 points or more will pass the course.

Students whose final grade is below 5 points will not pass the course and will be graded as *Suspense* .

Students who do not take the final exam will not pass the course and will be graded as *No presentado*

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Extraordinary Exam

The extraordinary exam will weight **65%**, the other 35% will be class participation (20%) and the project (15%)

Exams review

Students will be able to review the exams in an interview with the professor, after publication of the grades, in a day and place that will be indicated.

Special assessment

For those who do not pass the course or did not take the final exam (grades *Suspense* or *No presentado*) there will be an extraordinary exam.

Students with special learning needs

Accommodation will be provided for students with special learning needs, either regarding the methodology and/or evaluation of the course, but they will be expected to fulfill all course objectives.



Bibliography and Resources

Main Books

- [Localízalo en la Biblioteca](#): Interpreting and Analyzing Financial Statements 6e. Karen P. Schoenebeck Mark P. Holtzman Pearson Education, Inc.
- [Localízalo en la Biblioteca](#): Financial Statement Analysis 10e: K.R. Subramanyam - John J. Wild McGraw-Hill International Edition.
- [Localízalo en la Biblioteca](#): Financial Reporting, Financial Statement Analysis and Valuation: A Strategic Perspective, 7e: Whalen, Baginski and Bradshaw.

Secondary Books

- [Localízalo en la Biblioteca](#): The analysis and use of Financial Statements 3e: White - Sandhi - Fried John Wiley&Sons Inc.
- [Localízalo en la Biblioteca](#): Essentials of Financial Analysis. George T. Friedlob Lydia L.F. Schleifer - John Wiley & Sons, Inc.

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Office Hours

Professor: Miguel Angel Casares (macasares@unav.es)

Office: 4070

Fridays: 14:00 - 15:00 (previous appointment by mail)

It will be appreciated if the students send an email to macasares@unav.es in order to arrange a meeting and we'll try to accommodate your time preferences.



Asignatura: Industrial Organization (F. ECONÓMICAS)

Guía Docente

Curso académico: 2022-23

Introduction

<https://asignatura.unav.edu/orgnizaindusteconom/>

Industrial Organization (F. ECONÓMICAS)

- **Brief description of the course:**

This course focuses on market structures and the conduct of firms, with an emphasis upon oligopolies. In the first part of the course we will review some basic microeconomics topics, including production theory and perfect competition. Then we will focus on the study of markets which don't satisfy the features of perfect competition. Our analysis of these markets consists on identifying which firms compete in the market, the strategic variables they use and the implications on social welfare, with emphasis on the prices paid by consumers. We cover monopoly and oligopoly markets and issues related to market failure to understand competition policy and market regulation. A solid knowledge of intermediate microeconomics, calculus and optimization is required to successfully pass this class.

- **Type:**

Obligatoria / required subject (for the degree in Economics, the double degree in Economics + Law and the degree on Economics, Leadership & Governance)

Optativa / elective subject (for the degree in Business Administration and the double degree in Business Administration + Law)

- **ECTS:** 6
- **Semester:** 1st (Fall term)
- **Language:** English
- **Title:** International Trade
- **Professor in charge of the course:**



- Javier Elizalde
- Website: <https://www.unav.edu/web/investigacion/nuestros-investigadores/detalle-investigadores-cv?investigadorId=66467&investigador=Elizalde%20Blasco,%20Javier>
- Email: jelizalde@unav.es
- Office hours:
 - Tuesdays, 10.00-11.30 am
 - Wednesdays, 10.00-11.30 am
 - Office: 2190, Edificio Amigos (sector hilera)
- **Other professors teaching this course:**
 - Raúl Bajo Buenestado
 - E-mail: rbajo@unav.es
 - Office: 2500, Edificio Amigos (sector torre)
 - Office hours: by appointment only (via email)
 - Pedro Mendi Güemes
 - E-mail: pmendi@unav.es
 - Office: 4050, Edificio Amigos (sector torre)
 - Office hours:
 - Mondays, from 3:00 to 4:30 pm.
 - Tuesdays, from 9:30 to 11:00 am.
- **Timetable of lectures and rooms:**
 - Tuesday, 15.30-17.15. Room 11, Amigos Building
 - Wednesday, 12.00-13.45 pm. Room 2, Social Science Building (FCOM)

Competences

ECO and Doble grado ECO+Derecho

Basic Competences

CB2. 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 Competences

CG1. Understanding the different areas of economic analysis in theory and



practice.

Specific Competencies

CE2. Using economic theory as a tool to analyze and discuss real-world situations.

CE3. Reaching conclusions relevant to economic policy based on real information.

CE5. Handling the concepts, theories and models necessary to form firm opinions about the economic context.

CE10. Using mathematical reasoning and quantitative tools to analyze the economic context.

ADE and Doble grado ADE+Derecho

Basic Competences

CB2. 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 Competences

CG1. Understanding the different areas of economic analysis in theory and practice.

Specific Competencies

CE2. Using economic theory as a tool to analyze and discuss real-world situations.

CE3. Reaching conclusions relevant to economic policy based on real information.

CE5. Handling the concepts, theories and models necessary to form firm opinions about the economic context.

CE10. Using mathematical reasoning and quantitative tools to analyze the economic context.

Program

Chapter 1: Introduction

- Key concepts (market structure, market power, efficiency, etc.)
- Chicago School vs. Austrian School
- New Empirical Industrial Organization (NEIO)



Chapter 2: Production theory (review)

- Key concepts (TRS, returns to scale, marginal product, etc.)
- The profit maximization problem (PMP)
- The cost minimization problem (CMP)
- Cost curves

Chapter 3: Perfect competition

- Model of perfect competition
- Short-run vs. long-run analysis
- Efficiency (allocative and productive)

Chapter 4: Monopoly

- Basic monopoly analysis
- Welfare implications of monopoly
- Regulation

Chapter 5: Game Theory

- Nash Equilibrium
- Sequential games
- Repeated games

Chapter 6: Oligopoly

- The Bertrand and Cournot models
- The Stackelberg model
- Introduction to product differentiation
- Collusive behavior

Chapter 7: Advertising

- Search goods and experience goods
- Types of advertising
- Advertising in two-sided markets

Chapter 8: Price discrimination

- Price discrimination practice
- First-, second- and third-degree price discrimination
- Time price discrimination: sales

Chapter 9: Entry and exit

- Market entry
- Entry deterrence
- Predatory pricing
- War of attrition and optimal exit date
- Capacity constraints
- Dynamics of firm's size and market structure



Chapter 10: Mergers and vertical relations

- Mergers
- Acquisitions
- Horizontal mergers and vertical mergers
- Reasons for merging
- Effects of mergers
- Vertical relations in a market
- Double-margin problem

Educational activities

1. Lectures

The course will be taught in four weekly sessions, each of them with 45 minutes.

The dynamics of the course is mainly based on the study of the most important models of Industrial Organization developed by the economic theory to explain the role of the competitive structure of the market (monopoly, oligopoly or perfectly competitive) on market conduct and market performance paying attention to the causes and consequences of market power and to coordinated strategies taken by firms.

The lecturers will foster the student's active participation in the lectures through questions, comments and discussions of both theoretical and real-life examples, evaluating the rigour and originality of the interventions.

2. Problem sets

As some of the exam questions are problems, the lecturers will provide the students with some problem sets that will help students to practice and gain confidence before the exam of each part.

3. Office hours

The lecturers will be available, at the announced times, to solve questions regarding the course both individually and in small groups.



4. Personal study

It is essential, in order to follow the explanations properly, to regularly study the lessons, as the course advances in a progressive way on the previously explained material.

5. Exams

There are three written exams in this course:

- **Partial exam** on Tuesday **October 4th** (time: 15.30):

* Corresponds to **chapters 1-3**.

* Consists on 3-6 short questions and 1-2 long questions. Both types of questions include a combination of both theoretical concepts discussed in the lectures and/or exercises from the problem set(s).

* **30%** of the final grade.

* Those students who pass the exam (with a grade of 5 or higher) will not have questions of chapters 1-3 in the final exam.

- **Partial exam** on Wednesday **November 2nd** (time: 12.00):

* Corresponds to **chapters 4-6**.

* Consists on problems.

* **30%** of the final grade.

* Those students who pass the exam (with a grade of 5 or higher) will not have questions of chapters 4-6 in the final exam.

- **Final exam** on Wednesday **December 14th** (time: 9.00):

* Corresponds to **chapters 7-10** and, for **those students who fail a partial exam it will additionally include questions on the corresponding chapters**.

* The part of the exam corresponding to chapters 7-10 consists on 20 multiple-



choice questions (with 4 choices and only 1 correct answer), which is worth 70% of the grade of this part and an open question, which is worth 30% of the grade of this part. The part corresponding to chapters 1-3 (only for those students who failed the partial exam in October) has 2 short questions and 1 long question and the part corresponding to chapters 4-6 (only for those students who failed the partial exam in November) has 1 problem.

* **40%** of the final grade (for those students who have questions from the parts corresponding to partial exams, the grade will be the average, with each part being equally weighted on the exam grade).

Assessment and exams' info

ORDINARY ASSESSMENT (DECEMBER):

- Partial exam October 4th: 30%.
- Partial exam November 2nd: 30%.
- Final exam December 14th: 40%.

EXTRAORDINARY ASSESSMENT (JUNE):

- Final grade ordinary assessment: 30%.*
- Extraordinary exam June: 70%.

*This grade is obtained during the ordinary period of lectures and exams (September-December) and there are no extra assignments to change those grades once that period is over.

EXAM INFO:

- **Partial exam** on Tuesday **October 4th** (time: 15.30):

- * Corresponds to **chapters 1-3**.
- * Consists on 3-6 short questions and 1-2 long questions.
- * **30%** of the final grade.

* Those students who pass the exam (with a grade of 5 or higher) will not have questions of chapters 1-3 in the final exam.



- **Partial exam** on Wednesday **November 2nd** (time: 12.00):

* Corresponds to **chapters 4-6**.

* Consists on two problems.

* **30%** of the final grade.

* Those students who pass the exam (with a grade of 5 or higher) will not have questions of chapters 4-6 in the final exam.

- **Final exam** on the **December** exam period (time and date TBA):

* Corresponds to **chapters 7-10** and, for **those students who fail a partial exam it will additionally include questions on the corresponding chapters**.

* The part of the exam corresponding to chapters 7-10 consists on 20 multiple-choice questions (with 4 choices and only 1 correct answer), which is worth 70% of the grade of this part and an open question, which is worth 30% of the grade of this part. The part corresponding to chapters 1-3 (only for those students who failed the partial exam in October) has 2 short questions and 1 long question and the part corresponding to chapters 4-6 (only for those students who failed the partial exam in November) has 1 problem.

* **40%** of the final grade (for those students who have questions from the parts corresponding to partial exams, the grade will be the average, with each part being equally weighted on the exam grade).

HONESTY IS THE BEST POLICY

(Ethics Committee Provisions Against Plagiarism and Copying)

We value honesty. Without it, there can be no trust or any meaningful social relations. Therefore, the School expects honesty and fairness from all of its members: professors, non-academic staff, and students.

Dishonest behaviours will be sanctioned in accordance with the [University Norms on Student Academic Discipline of August 2015](#), and include lying, cheating in exams, and plagiarism in written work. We take such violations seriously. Depending on their gravity, these offences will be dealt with by the Professor in charge of the subject, by the Dean of Students, and in very severe cases, by the Vice President for Student Affairs.

Sanctions include:



- formal warnings
- prohibition from entering University premises for a given period
- loss of admission rights to exams
- loss of scholarships
- A failing grade for the piece of work or the whole course

Bibliography and resources

In this course, we do not follow a specific textbook. However, those students that are looking for alternative explanations to the material that the professor presents in class, and those students that want to go beyond the material presented in class are encouraged to check some of the following books. Also sometimes scientific papers (or similar) will be recommended for reading.

- Tirole, Jean. 1988. The Theory of Industrial Organization [Localízalo en la Biblioteca](#)
- Varian, Hal. Intermediate Microeconomics.
- [Church, J. R., & Ware, R. \(2000\). Industrial organization: A strategic approach. Localízalo en la Biblioteca](#)
- Pepall, L., D. Richards y G. Norman. 2006. Organización Industrial: Teoría y Práctica Contemporáneas. [Localízalo en la Biblioteca](#) (2006) [Localízalo en la Biblioteca](#) (2014)
- Shy, O. 1995. Industrial Organization: Theory and Applications. [Localízalo en la Biblioteca](#)
- Cabral, L. 2000. Introduction to Industrial Organization. [Localízalo en la Biblioteca](#)

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Office hours



Universidad de Navarra

- Raúl Bajo Buenestado:
 - Teaching from September 6th to September 28th
 - Exam on October 4th, 15.30 (partial)
 - Chapters 1-3
 - E-mail: rbajo@unav.es
 - Office: 2500, Edificio Amigos (sector torre)
 - Office hours: by appointment (via email)

- Pedro Mendi Güemes:
 - Teaching from October 5th to October 26th
 - Exam on November 2nd, 12.00 (partial)
 - Chapters 4-6
 - E-mail: pmendi@unav.es
 - Office: 4050, Edificio Amigos (sector torre).
 - Office hours: Mondays, from 3:00 to 4:30 pm. Tuesdays, from 9:30 to 11:00 am.

- Javier Elizalde:
 - Teaching from November 7th to November 30th
 - Exam on December 14th, 9.00 (final)
 - Chapters 7-10
 - E-mail: jelizalde@unav.es
 - Office: 2190, Edificio Amigos (sector hilera)
 - Office hours: Tuesdays & Wednesdays, 10.00-11.30

As professors have many tasks, it is likely that, if you don't previously book an appointment, you may not find the professor in the office even during office hours. So, **you should always send an e-mail in advance to book an appointment.**



Asignatura: Strategic Management (F. ECONÓMICAS)

Guía Docente

Curso académico: 2022-23

Introduction

<https://asignatura.unav.edu/strategicmeconom/>

Strategic Management (F. ECONÓMICAS)

- **Brief description of the course:**
- **Type of Course:** Required
- **ECTS:** 6
- **Year and Semester:** 4th year, 1st semester
- **Language:** English
- **Programs:** ADE
- **Module:** Business
- **Subject:** Business
- **Professor:** Alejandro Ruelas-Gossi (argossi@unav.es)
 - Office: 2230

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.

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)

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

GC5. Developing the capacity for independent critical thought on matters relevant 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.

Activities

1.- Classes: 60 hours

2.- Preparing the class: 45 hours

3.- Student's personal work: 50 hours.

4.- Study and resolution of cases: 25 hours

Program

Syllabus

Assessment

- 30% class participation.
- 30% assignments for every session that requires it (see program).
- 40% project at the end of the course.



Asignatura: Teoría Impositiva (F. ECONÓMICAS)

Guía Docente

Curso académico: 2022-23

Presentación

<https://asignatura.unav.edu/timpositivaeconom/>

Teoría Impositiva

- **ECTS:** 6
- **Idioma:** Español
- **Profesor responsable de la asignatura:** Francesc Pujol, fpujol@unav.es
- **Horario y aula:** jueves, de 10 a 12 (Aula 15 Amigos), viernes, de 12 a 14 (Aula 10 Amigos)

Programa

PARTE I. ANÁLISIS ECONÓMICO DE LA IMPOSICIÓN

1. Nociones generales
2. Impuestos y equidad
3. Los costes de eficiencia de los impuestos
4. Efectos de la fiscalidad sobre el comportamiento económico
5. La repartición efectiva de la carga tributaria
6. La evasión fiscal
7. La deuda pública

(PARTE II. LA TÉCNICA FISCAL)

7. El impuesto sobre la renta
8. El impuesto de sociedades
9. Los impuestos sobre el patrimonio y la riqueza
10. El Impuesto sobre el Valor Añadido

Actividades formativas

AF1. Clases presenciales (60 horas)

AF2. Estudio y trabajo preparatoria a las clases presenciales (30 horas)



AF3. Proyecto de curso y seminario (15 horas)

AF3. Tutorías (2 horas)

AF4. Estudio personal (50 horas)

Es fundamental para seguir bien las explicaciones de clase, estudiar regularmente los temas que se hayan visto, pues la asignatura avanza de un modo progresivo sobre los contenidos anteriores.

AF5. Evaluación (4 horas)

El progreso de cada estudiante en la adquisición de las competencias de la asignatura se evaluará con los sistemas de evaluación previstos. En concreto, habrá un examen parcial voluntario y un examen final.

Competencias

Competencias generales:

CG1. Conocer distintas áreas del análisis económico, tanto en su vertiente teórica como aplicada

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

Competencias específicas (Economía)

CE5 - Manejar conceptos, teorías y modelos que permitan formarse opiniones rigurosas sobre la realidad del entorno económico

CE6 - Conocer la lógica económica de la actividad del Sector Público y ser capaz de juzgar sus resultados.

CE18 - Plantear y responder preguntas relevantes sobre cuestiones económicas con una visión global de los conocimientos adquiridos

CE20 - Defender de manera crítica y bien argumentada las ideas propias sobre temas económicos

Competencias específicas optativas (ADE)

CE01) Conocer y/o profundizar conocimientos de macroeconomía y/o microeconomía

CE02) Conocer áreas más especializadas dentro de la teoría económica que puedan aplicarse a temas importantes para la sociedad y la empresa ligados a la fiscalidad.



Evaluación

Curso 2021-22

A. Contenidos de la asignatura / 70%

B. Proyecto de curso / 30%

A. Contenidos de la asignatura (70% de la nota final)

Evaluación al inicio de las sesiones de los miércoles 10% (evaluación individual vía Socrative)

Trabajo durante la sesión (miércoles) 5% (Evaluación grupal)

Ejercicio semanal (10% voluntario)

Examen parcial: 20% de la nota (si suma)

-Voluntario

-Con requisitos de participación

Examen final: entre 35 y 55% de la nota.

B. Proyecto de curso (30% de la nota final)

Análisis país de 3 medidas fiscales. Un país (de todo el mundo)

En grupos de 3



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Común:

Análisis económico, político y social del país

Análisis políticas y gasto público y fiscalidad

(25% de la nota del proyecto, evaluación grupal)

Individual:

Análisis económico y de impacto de una medida fiscal

(60% de la nota del proyecto, evaluación individual)

Etapas a lo largo del semestre

2 sesiones de análisis y debate sobre medidas seleccionadas

(15% de la nota del proyecto)

Horarios de atención

Curso 2021-22

Horario de atención de alumnos

•Miércoles de 16 a 18,

Despacho 4040 (4a planta de la torre del Edificio de Amigos)

Pueden concertarse citas en otro horario, previa propuesta por
email: fpujol@unav.es

Bibliografía y recursos

Los **apuntes** de cada tema conforman la lectura básica para la asignatura.

Se puede completar con la consulta del siguiente manual:

PANIAGUA, Francisco Jesús y Reyes NAVARRO (2011), Hacienda Pública II. Teoría de los ingresos



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públicos, Ed. Pearson [Localízalo en la Biblioteca](#)

Puede consultarse como bibliografía de apoyo:

COSTA, Mercè y otros (2005), Teoría básica de los Impuestos: un enfoque económico, Ed. Thomson Civitas, 2a Ed. [Localízalo en la Biblioteca](#)

ALBI, Emilio, José M. GONZÁLEZ-PÁRAMO e Ignacio ZUBIRI (2018) Economía Pública II, Ed. Ariel [Localízalo en la Biblioteca](#) (versión impresa) [Localízalo en la Biblioteca](#) (versión electrónica 2017)

BUSTOS, Antonio (2001), Lecciones de Hacienda Pública II (La financiación del Sector Público), Ed. COLEX, 2ª ed. [Localízalo en la Biblioteca](#)

ALBI, Emilio y J.L. GARCÍA ARIZNAVARETA (2004), Sistema Fiscal Español. Edición 2004-2005, Vols. 1 y 2, Ed. Ariel [Localízalo en la Biblioteca](#) (ed. 2008-2009)

ROSEN, Harvey (1998), Manual de Hacienda Pública, Ed. Ariel [Localízalo en la Biblioteca](#)

[Biblioteca](#) | [Catálogo](#) | [Biblioguías](#)



Asignatura: Trabajo Fin de Grado (Empresa)

Guía Docente

Curso académico: 2022-23

Presentación

Trabajo Fin de Grado (Empresa)

TFG EMPRESA

Nombre asignatura: TRABAJO DE FIN DE GRADO. GRADOS EN ECONOMIA Y ADMINISTRACIÓN Y DIRECCIÓN DE EMPRESAS

Facultad de Ciencias Económicas y Empresariales

Módulo y materia de la asignatura: TFG

ECTS: 6 ECTS (150 horas de dedicación)

Curso y semestre: El TFG es un proyecto que se desarrolla durante los dos últimos cursos académicos del grado. TFG se matricula en:

- Economics, 4º curso, segundo semestre.
- Economics, Leadership and Governance, 5º curso, segundo semestre
- Doble licenciatura, 6º curso, segundo semestre

Idioma: Castellano o Inglés, lo que decida el alumno.

Carácter: Obligatoria

Horario: Organización temporal: asignatura semestral.

Breve descripción de la asignatura:

El objetivo de los Trabajos de Fin de Grado (en adelante, TFG) de la Facultad de Económicas y Empresariales de la Universidad de Navarra (en adelante, Facultad) consiste en ofrecer a cada estudiante la oportunidad de aplicar y demostrar la gran variedad de competencias (conocimientos, habilidades y aptitudes) adquiridos durante el grado a un problema concreto.

Profesor responsable de la asignatura: Comisión de Trabajos de Fin de Grado: tfgeconom@unav.es

Comisión

Javier Elizalde

Pedro García del Barrio

Claudia Osinaga

Profesores: Tutor. Será elegido por el alumno y confirmado por la Comisión

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

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

Competencias específicas (ECO)

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

CE21) Razonar y exponer con coherencia las propias opiniones en contextos orales y/o en la redacción de textos .

Cronograma-Programa

CRONOGRAMA

Año 2 – junio a septiembre: Matriculación en la asignatura

Los alumnos que hayan tenido un APTO en la elección de tema y tutor de TFG en el primer plazo o en el periodo de gracia deben formalizar su matrícula en la asignatura de Trabajo Fin de Grado.

Año 2 – primer viernes de noviembre: Entrega del informe intermedio

Los alumnos deben subir a ADI un informe, firmado por el tutor, en el que detallarán los avances realizados hasta la fecha en su TFG.

Dicho informe será evaluado por la comisión de TFG, cuya evaluación será FAVORABLE (en cuyo caso, el alumno tendrá una calificación de 1 en la nota correspondiente que puede consultar en “Mis calificaciones”) o DESFAVORABLE (en cuyo caso el alumno tendrá un 0 en la nota correspondiente).

Los alumnos que no cumplan este requisito en plazo y forma (por ejemplo, que no cuente con la firma del tutor avalando su rendimiento hasta la fecha) serán penalizados con un 5% en la nota final de la asignatura.

Año 2 – primer viernes de marzo: Entrega de la memoria



Los alumnos deben subir a ADI la memoria escrita del TFG. La hora límite para subir el trabajo son las 23:59hs del primer viernes de marzo. Los trabajos que no hayan sido subidos a ADI antes de esa hora tendrán una nota de NO PRESENTADO en la convocatoria de mayo.

Año 2 – primer viernes lectivo de abril: Congreso de defensas del TFG (21 abril 2023)

El congreso de defensas de los trabajos de fin de grado se celebrará en el Hall del Edificio Amigos el primer viernes lectivo de abril, que se anunciará en ADI cada año.

El alumno defenderá su TFG de manera presencial ante un tribunal formado por tres profesores en la hora asignada para su defensa. La distribución de horarios será publicada con antelación en ADI. Es posible que el horario pueda verse ligeramente alterado por el ritmo imprevisto entre exposiciones.

Cada defensa tiene asignada una duración de 15 minutos: 10 minutos para la exposición del alumno o alumnos y 5 minutos para la realización de preguntas y comentarios por parte de los miembros del tribunal.

En los trabajos realizados en grupo, cada estudiante deberá explicar a los miembros del tribunal su contribución al trabajo, pudiendo suceder que cada alumno reciba una calificación diferente en función de su dedicación, desempeño y aportación.

Para cada defensa el alumno o alumnos utilizarán un póster que deberán colocar entre las 19.00 y las 21.00 del día anterior o entre las 8.00 y las 8.45 del mismo día de la defensa.

Aunque cada alumno sólo tiene la obligación de estar presente en el momento en que deba realizar la defensa de su TFG, se recomienda que esté presente en el espacio asignado a su póster el mayor tiempo posible, de modo que pueda atender las dudas de cualquier persona interesada por su trabajo.

Año 2 – primer viernes de junio: Entrega de la memoria, póster y vídeo de la convocatoria extraordinaria

Los alumnos con una calificación de SUSPENSO o NO PRESENTADO en la convocatoria ordinaria deben subir a ADI la memoria escrita del TFG, el póster y un vídeo (de duración máxima de 10 minutos) con la defensa del trabajo. La hora límite para subir el trabajo son las 23:59hs del primer viernes de junio. Los trabajos que no hayan sido subidos a ADI antes de esa hora tendrán una nota de NO PRESENTADO en la convocatoria de junio.

Año 2 – tercer viernes de junio: Nota de la convocatoria extraordinaria



Para esta fecha los profesores deberán reflejar en acta la nota de la convocatoria extraordinaria.

Actividades formativas-Vídeos

Índice Sesiones de formación

- Cómo buscar información para el TFG (Emma Navarro)
- Cómo preparar el póster del TFG (Elena Sanjurjo)

Evaluación

En cuanto a la evaluación de los TFG, la calificación final será una media consensuada de las calificaciones otorgadas por los miembros del tribunal, entre los que estará el tutor. Estos se reunirán para poner la nota. Lo harán siguiendo la rúbrica adjunta:

	Peso en la nota *	Nota (del 1 al 10)	Ponderación	Puntuación Final (sobre 10)
Trabajo continuo Entregas en plazo y forma	10%		x 0.1	
Trabajo continuo Evaluación del director	10%		x 0.1	
Memoria del Trabajo Fin de Grado Evaluación global según las rúbricas	60%		x 0.6	
Defensa oral (Nota individual en TFGs de grupos)	20%		x 0.2	
Puntuación Total				

[Rúbrica TFG - UNAV 2022-23.pdf](#)

Bibliografía y recursos

Bibliografía y Recursos



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Dejamos aquí una Biblio-guía creada específicamente para que podáis aprovechar la enorme cantidad de recursos que la biblioteca pone a vuestra disposición.

[Biblioguías TFG economicas.pdf](#)

Dejamos también un enlace con acceso directo a Unika.

[Biblioteca](#) | [Catálogo](#) | [Biblioguías](#)

Horarios de atención

Cada alumno, con su tutor, estipulará los horarios de atención.

Para cualquier duda de tipo administrativo, el alumno podrá enviar un mail a

tfgeconom@unav.es