

**COURSE DATA****Data Subject**

<b>Code</b>	35867
<b>Name</b>	Supplementary pension systems
<b>Cycle</b>	Grade
<b>ECTS Credits</b>	4.5
<b>Academic year</b>	2023 - 2024

**Study (s)**

<b>Degree</b>	<b>Center</b>	<b>Acad. year</b>	<b>Period</b>
1313 - Degree in Business Management and Administration	Faculty of Economics	4	First term

**Subject-matter**

<b>Degree</b>	<b>Subject-matter</b>	<b>Character</b>
1313 - Degree in Business Management and Administration	39 - Supplementary social prevision systems	Optional

**Coordination**

<b>Name</b>	<b>Department</b>
PEREZ-SALAMERO GONZALEZ, JUAN M	113 - Financial and Actuarial Economics

**SUMMARY**

Supplementary pension systems is a course of 4.5 ECTS credits linked to the subject of the same name and included in Human Resources Management itinerary on the Degree of ADE.

It is taught in the first semester of the fourth year of the Degree of ADE . They are going to work the following aspects: Analysis of the basic systems of financing the benefits; Analysis of the Plans and Pension Funds; analysis of collective life insurance, Social Security Business Plans and Mutual Provident Societies. Not need any specific knowledge of other subjects.



## PREVIOUS KNOWLEDGE

### Relationship to other subjects of the same degree

There are no specified enrollment restrictions with other subjects of the curriculum.

### Other requirements

No specific prior knowledge of other subjects of the Degree by the student are required.  
It is advised having passed the subject FINANCIAL MATHEMATICS.

## OUTCOMES

### 1313 - Degree in Business Management and Administration

- Demonstrate capacity for analysis and synthesis.
- Show commitment to ethics and social responsibility.
- Know complementary social welfare systems and be able to assess the effects of their implementation on the organisation.

## LEARNING OUTCOMES

- 1) Know the system of the three pillars on which Social Security is based.
- 2) Understand the importance of the concept of deferred wages as a way to make a proper retirement planning.
- 3) Ability to select the instruments of corporate social security appropriate to the situation of the company and its workers.

## DESCRIPTION OF CONTENTS

### 1. SUBJECT 1. BASIC NOTIONS

### 2. SUBJECT 2. PENSION PLANS AND FUNDS

### 3. SUBJECT 3. OTHER INSTRUMENTS OF SOCIAL WELFARE

**4. SUBJECT 4. DESIGN OF A PRIVATE PENSION PLAN****WORKLOAD**

ACTIVITY	Hours	% To be attended
Theory classes	30,00	100
Classroom practices	15,00	100
Development of group work	10,00	0
Development of individual work	7,50	0
Study and independent work	10,00	0
Readings supplementary material	10,00	0
Preparation of evaluation activities	10,00	0
Preparing lectures	10,00	0
Preparation of practical classes and problem	10,00	0
<b>TOTAL</b>	<b>112,50</b>	

**TEACHING METHODOLOGY**

The development of the course is structured in a theory session per week (lecture) in two hours and a practice session of one hour.

Practical classes will consist in solving exercises, study of real case studies, class presentations and discussions of readings. The need for the development of theoretical and practical material available to find students in the Virtual Classroom ([aulavirtual.uv.es](http://aulavirtual.uv.es)) in advance. It is reminded that attendance is compulsory in all classroom activities of this subject.

The methodology to teach the subject in both theoretical and practical classes, is pointing to the ability to combine individual work with the teamwork. More specifically, the methodology used can be described as follows:

For the lectures students must prepare in advance the basic reading material that forms the basis for the theoretical explanation, and the main doubts in making such reading material. The teacher during class combine their explanations with the active participation of students (approach can answer questions that the teacher and / or peers, resolution of short questions raised by the teacher and group discussion of the issues that have attracted the most interest ). The objective is that students develop both their capacity to autonomous work (work prior to class) and their ability to work together, argue and defend Ideas (discussion groups) and oral and written communication (raising doubts on the subject in writing and solving public issues that have been raised in class).

The practical classes, meanwhile, will be made by combining two different strategies. The first will consist of the resolution of a number of theoretical issues and problems-type by the teacher, through which students learn to identify the essential elements of posing and solving problems for each theme. In the second, students must solve issues and problems similar to the above, occasionally in class and as homework usually nature. These unresolved issues can be collected by the teacher and will proceed to



their analysis and correction on the board.

Alongside this, work may be made based on group discussion of texts given by Professor previous form as well as the resolution of more complex exercises that will later be presented in class. The groups created for both types of tasks will be different, in order to facilitate interaction with classmates. Both these tasks as delivering group exercise individually indicated above, will form the basis of continuous assessment of the student.

An important element of learning is personalized tutorials. They may be settled individually any doubts, and questions may arise during the teaching-learning process, so that students are encouraged to use them regularly.

## EVALUATION

The course will be assessed from the consideration of the following aspects:

- 1) Written exam at the end of the semester. This examination, which will run from item 1 to item 4, will consist of theoretical and practical questions, some multiple choice, and let you get up to 70% of the final grade (7 out of 10).
- 2) The remaining 30% will be achieved from the practical activities developed by the student during the semester, taking into account the continuous assessment as a result of delivery problems solved, follow-up testing and development work. **Individual activities** not delivered, or those that have obtained a suspense note, will be considered **recoverable on second call**. Activities carried out in groups or with the intervention of more than one person, such as class presentations or debates, are not recoverable. The sum of the two, properly weighted above components provide the final mark achieved by the student. In this regard, the subject will be considered approved if the student gets 5 points out of 10, as the sum of all previous concepts. However, it is considered an essential requirement to pass the examination of final exam synthesis, which is binding. Failure to pass the exam synthesis, the highest rating that the student can obtain as a sum of all the components will be 4.5 points.

**NOTE: The use of illegal or fraudulent methods (copying, plagiarism, impersonation, etc.) to obtain undeserved results in the evaluable tests will be penalized with a zero in the test grade for those involved, subject to other penalties that may arise from the academic authorities. (see REGLAMENT D'AVUACIÓ I QUALIFICACIÓ DE LA UNIVERSITAT DE VALÈNCIA PER A TÍTOLS DE GRAU I MÀSTER. Approved by the Governing Council of May 30, 2017. ACGUV 108/2017).**

## REFERENCES

### Basic

- Seguridad Social (2022). "Acción protectora - prestaciones". En Trabajadores - Prestaciones / Pensiones d Trabajadores. Ministerio de Inclusión, Seguridad Social y Migraciones. Disponible en: <https://www.seg-social.es/wps/portal/wss/internet/Trabajadores/PrestacionesPensionesTrabajadores/12778?changeLanguage=e>



- Cabeza Pereiro, J.; Fernández Prieto, M. (Dir.) et alt. (2017). "Manual de protección social complementaria". Biblioteca Universitaria de Editorial Tecnos.

#### **Additional**

- Material elaborado por profesorado del Departamento de Economía Financiera y Actuarial. Universidad de Valencia.