

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

<b>Code</b>	35969
<b>Name</b>	Family business
<b>Cycle</b>	Grade
<b>ECTS Credits</b>	4.5
<b>Academic year</b>	2021 - 2022

**Study (s)**

<b>Degree</b>	<b>Center</b>	<b>Acad. year</b>	<b>Period</b>
1315 - Grado de Finanzas y Contabilidad	Faculty of Economics	4	First term

**Subject-matter**

<b>Degree</b>	<b>Subject-matter</b>	<b>Character</b>
1315 - Grado de Finanzas y Contabilidad	23 - Year 4 optional subjects	Optional

**Coordination**

<b>Name</b>	<b>Department</b>
TOMAS ESTRADA, JOSE ALVARO	105 - Business Administration 'Juan José Renau Piqueras'

**SUMMARY**

Currently, a very high percentage of economic activity takes place within family businesses, and they also generate the most employment. Students of the degree in finance and accounting should know familiar companies in depth like the most important element of the economic activity.

Also, those who will work or work in family businesses, those who direct or will direct them, those who own or will own them, may in this course acquire knowledge of the strengths and weaknesses of this type of companies; they will discover how to control some and reinforce others to increase success and ensure the continuity of the company. The subject will study the major issues of succession, generation changes, the incorporation and retribution of family members, the role of professionals or the preparation of a family protocol to order and regulate all relationships between family and business.

Students of the degree in finance and accounting can learn and assimilate a set of solid and novel concepts from which to more clearly understand the strategic, organisational and human issues present in an unavoidable way in any company. The key points of a good direction, diagnostic keys and guidelines for action are included in this program that aims to contribute to a better training of future entrepreneurs.



## PREVIOUS KNOWLEDGE

### Relationship to other subjects of the same degree

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

### Other requirements

Being a global subject, it is necessary that students have knowledge of Fundamentals of business management, Strategic management, Civil law, Commercial law, Tax system and Labour law.

## OUTCOMES

### 1315 - Grado de Finanzas y Contabilidad

- Conocer las peculiaridades de las empresas familiares y su impacto sobre la dirección de la empresa.
- Conocer la legislación que afecta a la empresas familiares.
- Adquirir las habilidades necesarias para determinar el momento más oportuno así como el proceso familiar y empresarial más apropiados para poner en marcha los diversos órganos de gobierno, políticas y normas de funcionamiento interno de la familia y de la empresa.

- To know the perception of family businesses of the different sources to raise financing.
- Identify the strengths and weaknesses of a family business
- Identify the most frequent sources of conflict in a family business and know how to start the process of developing a protocol.
- Find out how current legislation affects the operation of family businesses

## WORKLOAD

ACTIVITY	Hours	% To be attended
Theory classes	30,00	100
Classroom practices	15,00	100
Development of group work	24,00	0
Preparation of evaluation activities	30,00	0
Preparing lectures	13,50	0
<b>TOTAL</b>	<b>112,50</b>	



## TEACHING METHODOLOGY

To achieve the proposed objectives, a combination of theory and practical classes will be used.

**Theory classes** will be developed through master classes, which will be supported in the reference manuals that we will later indicate and in the class explanations. Thus, the study material of each of the topics will be composed of the class notes plus the book chapters indicated by the teacher.

**Practical classes** aim to bring students closer to reality and facilitate the implementation of the theory knowledge acquired and the development of skills and abilities. To achieve this, a combination of methodologies might be used, including: the resolution of cases, conferences given by businessmen and professionals working in the FB, attendance to seminars and visits to companies.

Through this methodology the subject aims to transfer to students a faithful vision of reality and a set of knowledge, skills and competencies of undoubted and immediate practical application.

## EVALUATION

The evaluation of the subject consists of two parts:

- a) **Exam.** 60% of the final grade corresponds to the grade obtained in a written exam that may include theoretical-practical questions, theoretical development questions and comments on practical cases.
- b) **Continuous assessment.** The remaining 40% will come from the grades obtained throughout the course from the submission and / or presentation of the works required by professors. The total grade will be a weighted average of the two grades, as long as the score in both is greater than 4. A grade lower than 4 points in any of the parts means failing the subject. A grade lower than 5 points in the final mark of the subject means failing the subject. Students who, for whatever reason, cannot attend all or part of the practical classes should contact the teacher of the subject before September 24, 2020. The deadlines for submission of reports and papers will be published in the virtual classroom. Works submitted beyond the indicated date will imply a mark reduction of 3 points. In any case, submissions delayed more than 48h. will not be accepted. The evaluation system will be maintained in the two official calls of the subject. The b part mark can be maintained in case this mark is equal or greater than 5, and the subject was failed in the first call. Part b mark cannot be used beyond the first and second call of the current course.

## REFERENCES



### **Basic**

- CORONA, J. (2017): Empresa familiar: análisis estratégico. Ediciones Deusto, Barcelona, 2017
- CAMISON, C. y RIOS, A. (2016): El protocolo familiar: metodologías y recomendaciones para su desarrollo e implantación. Editorial Tirant lo Blanch.
- GALLO, M.A. (1995). Empresa Familiar. Texto y Casos. Editorial Praxis.

### **Additional**

- CORONA, J. (2011): Empresa familiar: aspectos jurídicos y económicos. Ediciones Deusto, Barcelona.
- PÉREZ-RODRIGUEZ, M.J. BASCO, R.GARCÍA TENORIO, J. GIMÉNEZ, J. SÁNCHEZ I. (2007): Fundamentos en la dirección de la Empresa Familiar. Emprendedor, empresa y familia. Thompson-Cívitas, Madrid.
- CAMISÓN, C. Y VICIANO, J. (2015): Dirección y organización del gobierno y propiedad de la empresa familiar. Editorial Tirant lo Blanch
- AMAT, J.M. (Coord.), (2004): La sucesión en la empresa familiar. Colección del Instituto de la Empresa Familiar. Editorial Deusto

## **ADDENDUM COVID-19**

**This addendum will only be activated if the health situation requires so and with the prior agreement of the Governing Council**

**English version is not available**