

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

<b>Code</b>	36366
<b>Name</b>	Management of gastronomic businesses
<b>Cycle</b>	Grade
<b>ECTS Credits</b>	6.0
<b>Academic year</b>	2020 - 2021

**Study (s)**

<b>Degree</b>	<b>Center</b>	<b>Acad. year</b>	<b>Period</b>
1212 - Degree in Gastronomic Sciences	Faculty of Pharmacy and Food Sciences	1	Second term

**Subject-matter**

<b>Degree</b>	<b>Subject-matter</b>	<b>Character</b>
1212 - Degree in Gastronomic Sciences	9 - Business	Basic Training

**Coordination**

<b>Name</b>	<b>Department</b>
FORERO ROSILLO, NICOLAS JOSE	105 - Business Administration 'Juan José Renau Piqueras'
HIGON TAMARIT, FRANCISCO	110 - Applied Economics
SCHLESINGER, MARIA WALESSKA	43 - Marketing and Market Research

**SUMMARY**

The main objective of the course is that students acquire an adequate knowledge of the entrepreneurial environment of the culinary business.

It is therefore necessary to address through a multidisciplinary approach, a set of basic contents necessary for the proper management of the company. These contents cover three areas of expertise: Business organization, Taxation and Business Marketing and market research. Thus, the organization and business management, fiscal management and the necessary connection with the market through business marketing function is a combination of knowledge that allows students to contemplate the essential aspects of the gastronomic business enterprise.



The subject is divided into three blocks of 15 hours of theory to be assessed independently and continuously. The contents are structured according to the number of hours allocated to the three departments responsible for teaching.

The contents of the matter are distributed in the following blocks:

- Management.
- Business Taxation.
- Introduction to Marketing.

## PREVIOUS KNOWLEDGE

### Relationship to other subjects of the same degree

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

### Other requirements

## OUTCOMES

### 1212 - Degree in Gastronomic Sciences

- Students must have acquired knowledge and understanding in a specific field of study, on the basis of general secondary education and at a level that includes mainly knowledge drawn from advanced textbooks, but also some cutting-edge knowledge in their field of study.
- Have knowledge and understanding in the field of gastronomic sciences.
- Plan, order and channel activities in such a way that unforeseen events are avoided as much as possible, possible problems are foreseen and minimised, and solutions are anticipated.
- Be able to work in a team and to organise and plan activities, always taking account of gender perspective.
- Resolve tasks or carry out work in the time allotted while maintaining the quality of the result.
- Be able to distribute time appropriately for carrying out individual or group tasks.
- Know what a company is and the bases of its operation, and understand the basic concepts of marketing.

## LEARNING OUTCOMES

- Basic knowledge for the performance of the managerial function in the company, with special emphasis on those companies in the agri-food and catering sector.
- Sufficient knowledge to analyze the implications of tax regulations on the decisions that the company must make.
- Critically evaluate the strategic situation of a company in the gastronomic sector considering the



environment in which it operates and its competitors.

- Know various sources of business information and be able to identify relevant information and apply it correctly.
- Synthesize the information in a written report and argue about it using concepts, techniques or organization models of companies in the gastronomic sector.
- Analyze the function of marketing in the business context and adapt the commercial strategy to the particularities of the gastronomic sector.

## DESCRIPTION OF CONTENTS

### 1. THE COMPANY AND THE ENTREPRENEUR

- 1.1. Company: concept and elements
- 1.2. The system company
- 1.3. Business Management
- 1.4. Types of organizations

### 2. THE COMPANY AND ITS FUNCTIONS (internal)

- 2.1. Subsystems and functional management organization
- 2.2. Supply, Logistics and Operations
- 2.3. Commercial activities and marketing
- 2.4. Finances
- 2.5. The HRM
- 2.6. Research, Development and Innovation

### 3. OBJECTIVES AND DECISIONS

#### 3. OBJECTIVES AND DECISIONS

- 3.1. Concept of objective
- 3.2. System design objectives: mission, general objectives and operational targets
- 3.3. Relations between objectives
- 3.4. The process of decision making
- 3.5. Types of decisions

### 4. BUSINESS ENVIRONMENT

- 4.1. Defining environment
- 4.2. General environment
- 4.3. Competitive environment
- 4.4. Corporate Social Responsibility.



## **5. DEVELOPMENT COMPANY**

- 5.1. Entrepreneurship and growth
- 5.2. Modality growth
- 5.3. Growth areas
- 5.4. internationalization.

## **6. ECONOMIC AND FINANCIAL INFORMATION OF THE COMPANY**

- 6.1. Economic and financial view of the company.
- 6.2. Annual Accounts: Balance. Ratios.
- 6.3. Annual Accounts: Income Statement. Ratios.

## **7. ESSENTIAL CONCEPTS IN TAXATION**

- 7.1. Essential concepts in Taxation.
- 7.2. Taxes: Classification.
- 7.3. Brief introduction to the Spanish tax system.

## **8. INTRODUCTION TO THE PERSONAL INCOME TAX**

- 8.1. The Personal Income Tax. Introduction to the categories of income.
- 8.2. Taxation of economic activities in the Personal Income Tax.
- 8.3. Personal Income Tax basic scheme.

## **9. INTRODUCTION TO THE TAXATION OF CORPORATE FIRMS INCOME**

- 9.1. The corporate income tax. Connections between accounting and taxation.
- 9.2. Taxation of small companies.
- 9.3. Corporate tax basic scheme.

## **10. CONSUMPTION TAXATION**

- 10.1. Introduction to Taxation on consumption: ExciseS.
- 10.2. Introduction to Value Added Tax (VAT).
- 10.3. Special schemes in VAT.

## **11. INTRODUCTION TO MARKETING FROM THE PERSPECTIVE OF THE SERVICES**

- 11.1 Basic concepts
- 11.2. Introduction to marketing management in gastronomic sector
- 11.3 Customer Orientation

**12. COMMERCIAL RESEARCH**

- 12.1 Research in an increasingly changing environment
- 12.2 The information in the gastronomic marketing
- 12.3 The commercial research applied to gastronomic sector

**13. MARKETING PLAN AS ELEMENT OF MANAGEMENT OF GASTRONOMIC FIRMS**

- 13.1 Marketing plan: concept and content
- 13.2 Issues to consider in designing the marketing mix
  - 13.2.1 Management of the product and gastronomic brand
  - 13.2.2 Pricing
  - 13.2.3. Distribution
  - 13.2.4 Integrated Communication

**WORKLOAD**

ACTIVITY	Hours	% To be attended
Theory classes	45,00	100
Other activities	15,00	100
Development of group work	10,00	0
Development of individual work	10,00	0
Study and independent work	20,00	0
Preparation of evaluation activities	30,00	0
Preparing lectures	10,00	0
Resolution of case studies	10,00	0
<b>TOTAL</b>	<b>150,00</b>	

**TEACHING METHODOLOGY**

From a teaching point of view, the subject has two different blocks: theoretical classes and practical classes. The use of tutorials and a virtual classroom is also recommended.

Theoretical classes. Theory classes will be based on the teacher's explanations (participatory master class), on the study of the basic and / or complementary recommended bibliography, and on the participation and competence of students to discuss marketing in the field of entities. financial. To get the most out of the master class, students are encouraged to prepare each topic, for which they are encouraged to make use of the bibliography provided. Also, other didactic resources provided by the teacher will be used that will also be included in the syllabus. In each of the topics, teaching resources are structured as follows:

- Basic bibliography, in which a series of manuals are indicated that allow to cover adequately the subject in question as far as points to treat and level of depth.
- Support readings (recommended and to deepen). Its reading will allow the student to have a much





broader and richer vision of the contents of the subject exposed in class or approached in the basic bibliography.

- Internet addresses, which aim to bring the student closer to institutions, associations or magazines to obtain current and real information and contact on issues directly related to the subject under study.

Classroom practices, group work and Visits to Companies will be carried out independently of the evaluation of the Theoretical Classes.

Use of the Virtual Classroom. The virtual classroom will be used for any information / news that facilitates the performance of the subject (<http://www.aulavirtual.uv.es>). In the virtual classroom resources will be provided for the performance of the tasks of the practical classes, as well as the material related to the theory that is considered necessary.

## EVALUATION

The evaluation of the subject consists of two parts, a theoretical part and a practical part. The exams will be governed by the rules established in the document on measures to increase security in the custody and examination processes.

Theoretical part:

This part represents 40% of the final grade for the course. To evaluate this part, the grade for the theoretical exam will be considered.

- The theoretical exam consists of a series of questions in which the student must demonstrate not only their mastery of the subject but also their ability to reflect and apply what they have learned for each of the three blocks of the subject.

Practical part:

The continuous evaluation and non-recoverable practice of the theoretical sessions that account for 60% of the final grade for the course will be carried out from exercises (outside and inside the classroom and visits or practical activities, attendance control, questions in class, participation and / or any activity that teachers consider appropriate to monitor student learning in terms of theoretical content.

It should be noted that continuous non-recoverable assessment requires attendance at all 3 activities with external guests and / or visits to companies in the sector and delivery of the practices carried out during classes in each of the blocks. Therefore, a penalty is established for not attending organized visits / talks - non-recoverable continuous assessment (applicable in the first call):

- With 3 absences from visits or talks, you DO NOT pass the practical part and go directly to the exam on second call
- With 2 absences: 75% less than the grade assigned to the visits / talk.
- With 1 lack of attendance: 50% less than the grade assigned to the visits / talk.

In addition, these absences must be duly justified illness or work.



If a student does not pass the subject on the first call, they have the right to pass the subject on the second call with an exam and to keep the mark of the non-recoverable activities.

**Observations:**

- To obtain the final grade, the grade of the theoretical part and the grade of the practical part will be added, as long as the student has passed each part, that is, he has obtained at least 2 points from 4 points in the theory test 3 from 6 points in the practice section. It is essential to pass both separately to pass the course.
- The note of the approved part of theory will be saved only for the second call, not for subsequent courses.

**IMPORTANT!**

- According to the Evaluation and Qualification Regulations approved in the Consejo de Gobierno of May 30, 2017 (article 6), it must be taken into account that this subject has a non-recoverable continuous evaluation part (3 points of practical activities); that is, the student must carry them out throughout the course and attend the planned visits, according to the teacher's instructions, and their non-performance does not allow the design of a written test (exam) capable of evaluating the learning results of said activities. The reason for not being recoverable is the nature of the activities proposed (teamwork, work in the classroom, etc. that together with the evaluation of knowledge pursue the acquisition of certain skills by the student).

Those students who for justified reason cannot attend theoretical and practical classes **SUGGESTED JUSTIFIED ASSUMPTIONS** (Work Contract or illness), should contact the teacher of the subject to consider an individualized protocol of development of the subject (before the second week of the course). In any case, the continuous evaluation activities that are not carried out cannot be recovered.

## REFERENCES

### Basic

- Referencia b1: Alonso, S. (2008): *Economía de la Empresa Agroalimentaria* (3ª Ed.) Mundiprensa.
- Referencia b2: Iborra, M., Dasí, A., Dolz, C. y Ferrer, C. (2007): *Fundamentos de Dirección de Empresas*. Ed.Thomson.
- Referencia b3: Navas, J.E. y Guerras, L.A. (2008): *La Dirección Estratégica de la Empresa. Teoría y Aplicaciones*. Ed. Thomson. Civitas. (4ª Ed.)
- Referencia b4: Amat, O. (2008): *Contabilidad y Finanzas para no financieros*, (2ª edición). Ed.Deusto.
- Referencia b5: Ballesteros, E. (2000): *Economía de la Empresa Agraria y Alimentaria*. MundiPrensa
- Referencia b6: Armstron, G. (2011). *Introducción al marketing*, Edit. Prentice Hall, 3ra ed.
- Referencia b7: Zeithaml, V.; Bitner, M. y Gremler, D.(2009), *Marketing de Servicios*, McGraw Hill, 5ª ed



Referencia b8: Sainz, J. (2012) El plan de marketing en la práctica, ESIC Editorial, Madrid (España).  
Referencia b9: Carlos Flavian, Carmina Fandos, Turismo Gastronómico. Estrategias De Marketing Y Experiencias De Éxito (2011) Editorial Pressas Universitarias de Zaragoza

### **Additional**

- Referencia c1: [WWW.marm.es](http://WWW.marm.es)
- Referencia c2: [WWW.fiab.es](http://WWW.fiab.es)
- Referencia c3: [www.mercasa.es](http://www.mercasa.es)
- Referencia c4: Bases de datos ALIMARKET y SABI:  
[http://trobes.uv.es/search\\*val/d?SEARCH=\(economia%20i%20empresa%20bases%20de%20dades\)&searchsc](http://trobes.uv.es/search*val/d?SEARCH=(economia%20i%20empresa%20bases%20de%20dades)&searchsc)
- Referencia c5: <http://marketingastronomico.com/>
- Referencia c6: Flavián, C. y Fandos, C. (2011). Turismo Gastronómico. Estrategias De Marketing Y Experiencias De Éxito. Pressas Universitarias De Zaragoza.
- Referencia c7: <http://www.aeat.es>

### **ADDENDUM COVID-19**

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

#### **1. Contents**

Contents initially programmed in the teaching guide are maintained.

#### **2. Volume of work and temporary planning of teaching**

Reducing the weight of some activities and substituting them for others while maintaining the volume of work set out in the original teaching guide. Specifically, Visits are replaced by expert talks and / or videoconferences.

#### **3. Teaching methodology**

If regular presence is not feasible, teaching will be carried out through:

- Uploading of materials to the virtual classroom
- BBC synchronous video conferencing
- Problems / exercises solved (practical classes)
- Project development





-Tutorials by videoconference

If a state of total confinement were to occur, all face-to-face teaching would go online.

#### **4. Evaluation**

If the usual presence is not feasible, the evaluation will be carried out by increasing continuous assessment activities

Weight in the final grade of the continuous assessment will be increase, being of the 40% for the theory exam and the 60% for continuous assessment and practice activities.

The different types of tests are: Evaluation through academic works; Evaluation through projects; Objective tests (multiple choice) in virtual classroom; Open written test (traditional exam) but distributed in virtual classroom

#### **5. Bibliography**

The recommended bibliography is kept as it is accessible