

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

Code	44868
Name	Speciality: professional practice
Cycle	Master's degree
ECTS Credits	10.0
Academic year	2023 - 2024

Study (s)

Degree	Center	Acad. year	Period
2237 - Master's Degree in Business Process Planning and Management	Faculty of Economics	1	Second term

Subject-matter

Degree	Subject-matter	Character
2237 - Master's Degree in Business Process Planning and Management	7 - Speciality: professional practice	Optional

Coordination

Name	Department
PEREZ ALARCO, M. ANGELES	257 - Business Mathematics

SUMMARY

This module is part of the elective courses in the Master's program in Business Process Planning and Management.

This optionality should be understood as the possibility for students to choose their own focus, either directed towards the business sector or towards research initiation.

Specifically, this module covers the business-oriented focus, aimed at students pursuing the Master's degree to enhance their position in the job market, either in their current employment or in future endeavors after completing the Master's program.

Both optional modules consist of a common part and a specific part.



The common part includes a set of activities that allow students to engage with companies and professionals, such as company visits and professional presentations. It also includes a course on Innovation and Knowledge Management.

The specific part comprises an introductory course on Accounting and Costs, as well as a course on SME-Banking Relationships.

PREVIOUS KNOWLEDGE

Relationship to other subjects of the same degree

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

Other requirements

COMPETENCES (RD 1393/2007) // LEARNING OUTCOMES (RD 822/2021)

2237 - Master's Degree in Business Process Planning and Management

- Be able to integrate knowledge and handle the complexity of formulating judgments based on information that, while being incomplete or limited, includes reflection on social and ethical responsibilities linked to the application of knowledge and judgments.
- Know how to communicate conclusions and the knowledge and rationale underpinning these, to specialist and non-specialist audiences, clearly and unambiguously.
- Students should apply acquired knowledge to solve problems in unfamiliar contexts within their field of study, including multidisciplinary scenarios.
- Students should be able to integrate knowledge and address the complexity of making informed judgments based on incomplete or limited information, including reflections on the social and ethical responsibilities associated with the application of their knowledge and judgments.
- Students should communicate conclusions and underlying knowledge clearly and unambiguously to both specialized and non-specialized audiences.
- Students should demonstrate self-directed learning skills for continued academic growth.
- Students should possess and understand foundational knowledge that enables original thinking and research in the field.
- Know how to work in multidisciplinary teams reproducing real contexts and contributing and coordinating their own knowledge with that of other branches and participants.
- Participate in, lead and coordinate debates and discussions, be able to summarize them and extract the most relevant conclusions accepted by the majority.



- Use different presentation formats (oral, written, slide presentations, boards, etc.) to communicate knowledge, proposals and positions.
- Have a proactive attitude towards possible changes that may occur in their professional and/or investigative work.
- Be able to integrate into teams, both as managers or coordinators and for specific and limited functions and in support of the team or of others.
- To know how to apply acquired knowledge and solve problems in new or unfamiliar situations within wider contexts (or multidisciplinary) related with their field of study.
- Have the learning skills needed to continue studying in a way that will be largely self-directed or autonomous. Be able to approach new problems with new tools throughout their career.
- Carry out and coordinate projects for technological improvement and innovation in management.
- Lead, integrate and coordinate multidisciplinary work teams in charge of problem analysis and resolution.
- Be accustomed to analyse reality from a multidisciplinary approach, typical of social sciences in general and economics in particular.
- Be able to accept change as something connatural to economic activity and develop an attitude of alertness to the dynamism and uncertainty of the business environment.
- Be able to actively search for relevant information about the environment and the company, using different sources and procedures.
- Take a critical and analytical attitude and a future-oriented perspective, based on the anticipation of feasible competitive scenarios.
- Show creativity when facing the resolution of complex problems and be able to evaluate the implications that the alternatives designed may have on the different agents involved.
- Know the financial products and services and their application.

LEARNING OUTCOMES (RD 1393/2007) // NO CONTENT (RD 822/2021)

Upon completing the teaching-learning process, the student will have learned to:

1. Acquire data and concepts from a presentation.
2. Discussing in public the data and concepts presented by a speaker.
3. Compile and synthesize information available through various bibliographic sources.
4. Understand the implications of costs in the corporate structure.
5. Analyze the reasons and methods behind the structure of the basic accounting model.
6. Understand financial products and services and their application.
7. Familiarity with fixed/variable pricing and its management and selection.
8. Gain insight into enterprise risk from a banking perspective.
9. Understand the different degrees of communication in financial statements and the various ways they can be interpreted.



DESCRIPTION OF CONTENTS

1.

Innovation Management

1. What is Innovation? Concepts. Types. The innovation process. Innovation strategies and implementation. Innovative culture. Organizational structures for innovation.
2. Innovation Ecosystems. Types of ecosystems. Existing models.
3. Innovation Strategies. Knowledge and Technology Transfer. Protection of innovation.
4. Open Innovation. Scenarios for Open Innovation. Open innovation and competitiveness.
5. Innovation as a source of competitive advantage. Value creation and innovation systematics in the company. Competitive positioning.

Practical Case Studies.

2.

Accounting and Cost Management

1. Understand the relationship between the company's strategy and the role of the controller in the 21st century: financial controller vs. business controller.
2. Understand the relationship between company profitability and effectiveness-efficiency in its operations.
3. Cost calculation. Calculation models. Direct and indirect costs.
4. The master budget. Control of technical and economic standards.
5. Establishing the standard cost. Management control through variances.

3.

Small and Medium Enterprises (SMEs) - Banking Relationships

1. Quick analysis of financial statements
2. Current financial products
3. Current financial costs
4. Managing financial services
5. Communication and Negotiation



WORKLOAD

ACTIVITY	Hours	% To be attended
Theory classes	70,00	100
Seminars	18,00	100
Development of individual work	84,00	0
Preparation of evaluation activities	15,00	0
Preparing lectures	15,00	0
Resolution of case studies	48,00	0
TOTAL	250,00	

TEACHING METHODOLOGY

The teaching methodology will consist of face-to-face classes and works to be carried out by the students in groups or individually.

The face-to-face classes will be divided into:

- Theoretical classes, where the basic concepts of each topic of the subject will be presented.
- Development of mini-cases and business cases. This activity will generate new perspectives and approaches that were not discussed in the theoretical classes, as well as assess the students' level of understanding of the theoretical knowledge acquired.

EVALUATION

Innovation Management:

- 50% Continuous Assessment: (20% attendance and active participation, and 30% resolution and presentation of practical cases in class).
- 50% Final Course Test (in the last session).

Accounting and Costs:

The resolution of exercises will be evaluated, both those solved in class and those proposed to be submitted later.

SME-Banking Relations:

- 60% Continuous Assessment (30% attendance, 30% participation)
- 40% Final Project

The weights of the different parts will be as follows:



Innovation and Knowledge Management: 30%

- Accounting and Costs: 30%
- SME-Banking Relations: 40%

To pass the subject is needed: (1) a minimum of 4 points in each part (out of 10), and (2) a final average of 5 or more points.

No activity will be recoverable through an exam except the final course exam in Innovation and Knowledge Management.

REFERENCES

Basic

- Contabilidad:

Plan General de Contabilidad y de PYMES 2008. Ed. Pirámide, 2009.

Montesinos, V., Fundamentos de Contabilidad Financiera, Ed. Pirámide, 2012.

Ripoll, V., Balada, T., Manual de Costes, Ed. Gestión 2000, 2007.

Innovación:

López, N, Montes, J.M, Vázquez, C.J., Cómo gestionar la innovación en las pymes, Netbiblo, 2007

Chesbrough, H., Open Innovation (2003). Open Innovation: The New Imperative for Creating And Profiting from Technology (2006). Hoeffcker, E., Understanding Innovation Ecosystems: A Framework for Joint Analysis and Action, Cambridge, MA: MIT D-Lab. (2019).

Manual de Oslo 4ª ed. 2018, Guía para la recogida e interpretación de datos sobre innovación. OCDE y EUROSTAT.

Manual de Frascati 2015, Guía para la recopilación y presentación de información sobre la investigación y el desarrollo experimental.

Morcillo, P., La Dirección Estratégica de la Tecnología e Innovación, Cívitas, Madrid (1997).

OFICINA ESPAÑOLA DE PATENTES Y MARCAS, (OEPM). www.oepm.es

PYME-Banca:

Dixon, N., The Organizational Learning Cycle: How We Can Learn Collectively, Gower Publishing, Aldershot (Hampshire, UK), 1999.

Additional

- Contabilidad:

Ripoll, V., Balada, T. Información de Costes para la toma de Decisiones Empresariales. Ed. Gestión 2000, 2007.,

Ripoll, V., Alcoy, P., Crespo, C. Casos Prácticos resueltos de Contabilidad de Costes, Ed. Profit, 2011.

Oliveras, E., Soldevilla, P., Bagur, LL. Contabilidad general con el nuevo PGC, Ed. Bresca, 2010.

Label, W., León, J. Contabilidad para no contables, Ed. Pirámide, 2010.

-Innovación:

Tapscott, D., Williams, A.D., ikinomics: How Mass Collaboration Changes Everything.



- Open Innovation Results: Going Beyond the Hype and Getting Down to Business (2019).
- Munroe, T., Westwind, M., Silicon Valley: The Ecology of Innovation, (2007).
- Tedesco, M.S., Roles, Valores y Dinámicas Sociales. Una nueva aproximación para describir y entender ecosistemas económicos, Research Affiliate, MIT D-Lab.
- Ley 24/2015, de 24 de julio, de Patentes «BOE» núm. 177, de 25 de julio de 2015. Real Decreto 316/2017, de 31 de marzo, Reglamento de aplicación.
- COTEC De la Transferencia a la Cooperación.
- Mejorar la creación de spin-off y las licencias de patentes en las universidades españolas. Fundación CyD y RedTransfer (2020)
- Cómo usar la información de patentes para impulsar tus proyectos tecnológicos y científicos (www.pcuv.es)
- La Innovación como Factor Clave de Competitividad. CEEI CV.
- Fernández Sánchez, E., Estrategia de Innovación, Thomson, 2005.
- PYME-banca:
 - Rubio, R., ¡Manos arriba! Esto es un banco, Ed. Punto-Prensa, 2009.
 - Navarro, E., ¿Quieres salvar tu empresa?, Ed Gestión 2000, 2009.
 - Martínez Abascal, E., Finanzas para directivos, McGraw-Hill, 2005.
 - Graell, J., Bertrán, S., El plan de viabilidad, Profit Editorial, 2010.
 - Berne, E., ¿Qué dice usted después de decir Hola? Ed. Grijalbo, 1983.
 - Hazlitt, H., La Economía en una lección, Unión Editorial, 2011.
 - Peters, T., Las pequeñas grandes cosas, Ed. Deusto, 2010.