

**COURSE DATA****DATA SUBJECT****Code:** 36366**Name:** Management of gastronomic businesses**Cycle:** Undergraduate Studies**ECTS Credits:** 6**Academic year:** 2026-27**STUDY (S)**

Degree	Center	Acad. year	Period
1212 - Degree in Gastronomic Sciences	Facultat de Farmàcia i Ciències de l'alimentació	1	Second quarter

**SUBJECT-MATTER**

Degree	Subject-matter	Character
1212 - Degree in Gastronomic Sciences	Business	BASIC

**COORDINATION**

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**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

## COMPETENCES / LEARNING OUTCOMES

### 1212 - Degree in Gastronomic Sciences

Be able to distribute time appropriately for carrying out individual or group tasks.

Conocer qué es una empresa, las bases de su funcionamiento y comprender los conceptos básicos del marketing.

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.

Resolver tareas o realizar trabajos en el tiempo asignado para ello manteniendo la calidad del resultado.

Ser capaz de trabajar en equipo y de organizar y planificar actividades, teniendo en cuenta, siempre, una perspectiva de género.

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.

## 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**

- 3.1. 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. Entrepreneurship, sustainability (ODS) and corporate social responsibility

## **5. COMPANY DEVELOPMENT**

- 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**

**PRESENCIAL ACTIVITIES**

Activity	Hours
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Theory	45,00
Other activities	15,00
<b>Total hours</b>	<b>60,00</b>

## NON PRESENCIAL ACTIVITIES

Activity	Hours
Attendance at other activities	0,00
Individual or group project	20,00
Independent study and work	20,00
Preparation of lessons	10,00
Preparation for assessment activities	30,00
Resolution of case studies	10,00
<b>Total hours</b>	<b>90,00</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 is made up 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 accounts for 50% of the final grade for the course. To evaluate this part, the mark of one theoretical exam will be considered.

A theoretical exam at the end of the course that will include 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 to each of the three blocks of the subject (management, taxation and marketing).

Practical part: it represents 50% of the final grade for the course:

The continuous and non-recoverable practical evaluation of the theoretical sessions that represents 50% of the final grade for the subject will be carried out from exercises (outside and inside the classroom (60%) and visits or external talks (40%), control of attendance, questions in class, participation and / or any activity that teachers consider appropriate to monitor student learning in relation to theoretical content.

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

- With 3 absences of attendance to visits or talks, DOES NOT pass the practical part and goes directly to the practical exam on second call
- With 2 absences: 75% less than the mark assigned to visits / talk.
- With 1 absence of attendance: 50% less than the mark assigned to the visits / talk.

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

If a student does not pass the subject in the first call, he has the right to pass it in the second call the subject with an exam and to keep the grade for the non-recoverable activities.



Observations:

- To obtain the final grade, the grade for the theoretical part and the grade for the practical part will be added, as long as the student has passed each part. To approve the practical part of the course, students must pass at least 2 out of the 3 sections (business management, tax, and marketing) and achieve an average of 5 or higher across these 3 sections.

If the practical part fails, the student must submit the activities for the specific module that professor indicates in the specific date.

SECOND EXAM CALL

The grade for the passed section will be preserved only for the second exam session, not for subsequent academic years.

Statement on the Use of Artificial Intelligence: Students are encouraged to use artificial intelligence (AI) tools responsibly for analysis and research, maintaining academic integrity and adhering to ethical and legal standards

IMPORTANT!

- According to the Evaluation and Qualification Regulation approved by the "Consell de Govern" on May 30, 2017 (article 6), it should be taken into account that this subject has a non-recoverable part of continuous evaluation (3 points of practical activities); That is, the student must take them throughout the course and attend the planned visits, according to the teacher's instructions, and their failure to do so does not allow the design of a written test (exam) capable of assessing the learning results of said activities. The reason for not being recoverable is the nature of the proposed activities (teamwork, work in the classroom, etc. which, together with the assessment of knowledge, seek the acquisition of certain skills by the student).

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