

**COURSE DATA****DATA SUBJECT****Code:** 44868**Name:** Speciality: professional practice**Cycle:** Master's Degree**ECTS Credits:** 10**Academic year:** 2026-27**STUDY (S)**

Degree	Center	Acad. year	Period
2237 - Master's Degree in Business Process Planning and Management	Facultat d'Economia	1	Second quarter

**SUBJECT-MATTER**

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

**COORDINATION**

PARREÑO TORRES CONSUELO

**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 / LEARNING OUTCOMES

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

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.

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.

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.

Be accustomed to analyse reality from a multidisciplinary approach, typical of social sciences in general and economics in particular.

Carry out and coordinate projects for technological improvement and innovation in management.

Have a proactive attitude towards possible changes that may occur in their professional and/or investigative work.

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.

Know how to communicate conclusions and the knowledge and rationale underpinning these, to specialist and non-specialist audiences, clearly and unambiguously.

Know how to work in multidisciplinary teams reproducing real contexts and contributing and coordinating their own knowledge with that of other branches and participants.

Know the financial products and services and their application.

Lead, integrate and coordinate multidisciplinary work teams in charge of problem analysis and resolution.



Participate in, lead and coordinate debates and discussions, be able to summarize them and extract the most relevant conclusions accepted by the majority.

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.

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.

Take a critical and analytical attitude and a future-oriented perspective, based on the anticipation of feasible competitive scenarios.

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.

Use different presentation formats (oral, written, slide presentations, boards, etc.) to communicate knowledge, proposals and positions.

## DESCRIPTION OF CONTENTS

### 1. Innovation Management

1.1 What is Innovation? Concepts, types, the innovation process. Innovation strategies and their implementation. Innovative culture. Organisational structures for innovation.

1.2 Innovation ecosystems. Types of ecosystems. Existing models.

1.3 Innovation strategies. Knowledge and technology transfer. Protection of innovation.

1.4 Open Innovation. Scenarios for Open Innovation. Open innovation and competitiveness.

1.5 Innovation as a source of competitive advantage. Value creation and systematic innovation in the firm. Competitive positioning.

*Practical cases*

### 2. Accounting and Cost Management



- 2.1 Understanding the relationship between corporate strategy and the controller’s role in the 21st century: financial controller versus business controller.
- 2.2 Understanding the relationship between company profitability and operational effectiveness/efficiency.
- 2.3 Cost calculation. Costing models. Direct and indirect costs.
- 2.4 The master budget. Control of technical and economic standards.
- 2.5 Establishing standard cost. Management control through variances.

### 3. SME-Banking Relationship

- 3.1 Rapid balance-sheet analysis
- 3.2 Current financial products
- 3.3 Current financial costs
- 3.4 Managing banking services

#### Practical Seminars

Sessions focused on the use of **Power BI** and, additionally, at least one seminar delivered by an expert on a complementary topic.

## WORKLOAD

### PRESENCIAL ACTIVITIES

Activity	Hours
Theory	70,00
Seminar	18,00
<b>Total hours</b>	<b>88,00</b>

### NON PRESENCIAL ACTIVITIES

Activity	Hours
Attendance at other activities	0,00
Individual or group project	84,00
Independent study and work	0,00
Preparation of lessons	15,00
Preparation for assessment activities	15,00
Resolution of case studies	48,00
<b>Total hours</b>	<b>162,00</b>

## TEACHING METHODOLOGY

The teaching methodology will consist of in-person classes and coursework carried out by the students.

In-person classes will be divided into:



- **Theoretical classes**, in which the basic concepts of each point in the syllabus will be presented.
- **Business case development**, which will generate new viewpoints and approaches not covered in the theoretical sessions and will verify the degree to which students have acquired the theoretical knowledge. Cases linked to the three thematic areas of the course will be analysed, in line with the modular structure of the programme.
- **Practical seminars**, aimed at applied learning using specific tools. In particular, sessions focused on the use of Power BI will be held, plus at least one additional seminar delivered by an expert on a complementary topic.

## EVALUATION

The course consists of three modules, each with its own assessment system:

- **Innovation and Knowledge Management**
  - 50 % continuous assessment (20 % attendance and active participation, 30 % resolution and presentation of practical cases in class)
  - 50 % final course test (held in the last session)
- **Accounting and Costs**
  - Assessment based on solving exercises, both those worked on in class and those assigned for later submission. To pass the module, attendance of at least 75% of the classes is required.
- **SME-Banking Relationships**
  - 60 % continuous assessment (30 % attendance, 30 % active participation)
  - 40 % final project

### Weight of each part in the final grade

- Innovation and Knowledge Management: 30 %
- Accounting and Costs: 30 %
- SME-Banking Relationships: 40 %

To pass the course in the **first examination period**, students must obtain at least **4 out of 10 points** in each of the three modules and achieve a **final average of 5 points or more**. No activity may be retaken by means of an exam except for the final course test in **Innovation and Knowledge Management**.

In the **second examination period**, students who have not passed the course will have a **single recovery test worth 100 % of the final grade**. This test will assess the theoretical and practical content of all parts of the course.

## REFERENCES

### INNOVATION AND KNOWLEDGE MANAGEMENT:



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- 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.
  - Hoffecker, E., Understanding Innovation Ecosystems: A Framework for Joint Analysis and Action, Cambridge, MA: MIT D-Lab., 2019.
  - Manual de Oslo, Guía para la recogida e interpretación de datos sobre innovación. OCDE y EUROSTAT, 4ª ed. 2018.
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  - OFICINA ESPAÑOLA DE PATENTES Y MARCAS, (OEPM). [www.oepm.es](http://www.oepm.es)
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#### **ACCOUNTING AND COSTS:**

- 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.
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#### **SME-BANKING RELATIONSHIPS**

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

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**INNOVATION AND KNOWLEDGE MANAGEMENT:**

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  - 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.pcu.v.es](http://www.pcu.v.es)).
  - La Innovación como Factor Clave de Competitividad. CEEI CV. - Fernández Sánchez, E., Estrategia de Innovación, Thomson, 2005
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**ACCOUNTING AND COSTS:**

- 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.
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  - Label, W., León, J., Contabilidad para no contables, Ed. Pirámide, 2010
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**SME-BANKING RELATIONSHIPS:**

- 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.