Bachelor Degree in Business Administration and Management and Business Transformation

Course: Business creation

Subject: Business

Credits: 6 ECTS

Program: Bachelor

Modality: On-Site

Year: Third

Semester: First

Academic Year: 2026–2027

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2. Presentation

2.1 Description

The general objective of this subject is to allow the student to approach and perform in a team, at a certain time and under the supervision of the teacher, a business plan that allows you to know and learn the methodology for the creation of a company that can subsequently apply such knowledge in s TFG.

2.2 Relevant professional applications

This subject is responsible for motivating the entrepreneurial spirit, guide entrepreneurs/ as in the search and selection of the business idea and provide technical advice in the subsequent realization of the business plan, supporting it in the aspects that present greater difficulty (choice of legal form, legal procedures for incorporation, grants and subsidies, forms of financing, marketing and advertising). It monitors business projects after the start-up of the company, accompanying and advising in the first moments of operation. It also plans and provides training related to business management (accounting, tax, labor, communication, team management, sales and customer orientation).

3. Leaning outcome of the degree

- RAT1 - The graduate will be able to recognize the tasks of the different functional areas within a company or organization, taking into account previous theoretical learning about business structures.
- RAT4 - The student will describe the techniques of management in the development of business organizations by means of different written tests.
- RAT5 - The graduate will describe the characteristics of the institutions and procedures of the Spanish and European legal system and their impact on the business environment, by means of a written or oral test.
- RAT6 - The graduate will be able to understand the different data analysis techniques used to assess the feasibility of a business project.
- RAT7 - The student, after completing the Degree, will be able to identify the HR principles and practices of organizations through real-world case study learning
- RAT8 - The graduate will be able to provide a detailed description of the principles of occupational risk assessment as well as the action plans required to implement them in a company.
- RAT9 - The student will be able to provide clear and precise explanations of any knowledge/information, both orally and in writing, in Catalan, Spanish and a third language, particularly English.
- RAT10 - The student will be able to apply digital technologies (at the right time) in his/her field of expertise.

- RAT11 - After completing the Degree, the student will be able to apply the teamwork techniques in an autonomous way.
- RAT12 - The graduate will be able to develop both traditional and digital marketing and promotional projects in a business environment.
- RAT13 - The graduate will be able to analyze the economic operations of companies, which have been carried out in the financial markets.
- RAT16 - The graduate will be able to understand the economic-financial information of business entities and institutions in relation to their environment.
- RAT17 - After completing the degree, the graduate will be able to apply techniques to analyze and solve problems in changing business environments through the implementation of challenges and problem-solving methods.
- RAT18 - The student will be able to provide innovative, creative and entrepreneurial solutions in professional situations.
- RAT19 - The student will be able to evaluate the sustainability and social impact of the proposals presented, with ethical, environmental and professional responsibility.
- RAT20 - The student will be able to apply the gender perspective in the professional tasks.
- RAT21 - The graduate will be able to verify the economic-financial information of business organizations and institutions with regard to their environment, by analyzing the companies' profit and loss accounts.
- RAT23 – The graduate will be able to actively propose a plan for the implementation and support of information and communication systems for the digital transformation of the organization, according to a project based on a real business case.
- RAT24 – After completing the degree, the student will be able to design projects for IT services and systems in all business fields.
- RAT25 - The graduate will be able to prioritize the operational tasks of the different functional areas of a company or organization.

4. Leaning outcomes of the subjects

- RAM2 - The student will be able to use in a solvent way the tools provided by the project management in the business reality.
- RAM3 - The student will be able to accurately devise actions to improve the results of a business from the analysis of deviations from the objectives set.
- RAM4 - The student will be able to propose relevant indicators for the analysis and knowledge of the state of a company.
- RAM5 - The student will be able to organize a team, a business project in which all departments of a company participate.
- RAM7 - The student will be able to properly relate the fundamental concepts of current business to obtain a broad vision of the economic reality that affects the company.
- RAM8 - The student will be able to accurately analyze inventory management and transportation techniques, marketing and distribution strategies, to improve the order distribution process.

5. Contents

The subject covers the evolution of the different management control systems that have been and are being used in organizations.

The perspective of the subject is essentially strategic, encouraging student analysis and reflection on the advantages and disadvantages of the different methods and systems of Management Control and the decisions they can take as managers of organizations, through the use of them.

The strategic vision of the company must be controlled and evaluated through the most suitable control tools according to the type of business, the definition of the strategic plan, the business model and the key success factors.

In times of organizational change, the evaluation of the results of the Management Control will allow the student to make the relevant decisions of change in the strategy or reformulation of the same, completely or partially redefining it and then redesigning the same control tools and indicators. In particular:

- Cost systems and management control systems:
    - These systems are essential for tracking, analyzing, and managing operational efficiency.
    - Cost systems help allocate resources and determine product pricing, while control systems monitor performance, ensuring that activities align with business objectives.

- Management strategy and control:
    - Strategic management involves setting long-term goals and defining the direction of the company.
    - Control mechanisms ensure that actual performance stays aligned with the strategic plan, allowing corrective actions when deviations occur.

- Economic levers and financial levers:
  - Economic levers refer to operational factors that influence profitability, such as productivity or pricing.
  - Financial levers include tools like debt, equity, or cost of capital used to enhance returns or fund growth.
  - Managing both types effectively helps maximize value creation.

- Identify and distinguish different value generation measures:
  - It's crucial to recognize various indicators of value. Each provides insight into different aspects of business performance and long-term sustainability.:
  - revenue growth
  - profit margins
  - cash flow
  - and shareholder value

- Make decisions to adapt, transform or expand the business to ensure future value generation:
  - Adapting to market changes, innovating products or processes, and entering new markets are strategic moves that enable sustained value creation.
  - Decision-making must be data-driven and aligned with the company's vision and capabilities.

- The four pillars of the Balanced Scorecard, the strategic map, the KPIs of the Scorecard:
  - The Balanced Scorecard evaluates performance across four perspectives: financial, customer, internal processes, and learning and growth.
  - The strategic map visualizes cause-effect relationships among objectives, while KPIs measure progress toward strategic goals.

Application through examples and exercises of Corporate Social Responsibility to ensure a better sustainable community and continuity in awareness of its importance.: CSR initiatives are implemented not only to meet ethical standards but also to improve long-term performance. Through case studies and applied exercises, businesses learn how integrating environmental, social, and governance practices supports sustainable development and community engagement.

6. Methodology

Learning outcomes developed	Teaching methodology	Training activities
Knowledge	Master class	Teacher's presentations
	Instructional sessions	Student's presentations
	Tutoring	Meetings for the resolution of doubts

	Learning based on readings	Reading and analysis of documents
Skill	Learning based on projects	Problem solving
	Learning based on audio-visual	Audiovisual analysis
	Case-based learning	Search and processing of information. Problem solving
Competence	Project-based work	Reporting Submissions of reports or papers

7. Evaluación

Evaluation system	Weight
Continuous evaluation: exercises, problems, reporting, papers, case studies	40 %
Mid-term exam	20 %
Final exam	40 %

The regulations include the obligation of 75% attendance.

- Absences are divided into two categories: justified and unexcused. Excused absences are those that can be demonstrated with a proof. All other absences are considered unjustified absences.
- The supporting documents must be delivered within a maximum period of 7 days to the teaching staff and clearly include the student's personal data as well as the date and time in which the student did not attend to a class.

Continuous assessment

The final grade for the subject is calculated based on the weighting of three evaluation blocks, divided into evaluable activities:

A. Midterm exam: 20%

B. Exercises, problems, preparation of reports, assignments, presentations: 40%

1. Four evaluable activities: 5% each
2. A group assignment or report: 10%
3. A group presentation: 10%

C. Final exam: 40%

These three blocks will only be weighted if the final exam grade is equal to or greater than 4.0. If the final exam grade is less than 4.0, the subject cannot be passed.

In the event that the subject is failed and, in turn, the final exam grade is less than 5.0, the student can recover the final exam with an additional test. If the weighted grade for the activities in section B is less than 5, this is also recoverable. With the result obtained, the final grade for the subject will be calculated according to the previous criteria.

Students who do not attend evaluative activities with a weight greater than 50% will receive an overall course grade of "Not presented."

Single Evaluation

The single evaluation consists of a single exam that is equivalent to 100% of the course grade. The exam, and therefore the subject, is passed with a grade of 5 out of 10 in this final test. In case of obtaining a grade lower than 5.0, the student has the right to a make-up exam.

To benefit from the single evaluation, it is necessary to send a written request to the coordination during the first 15 business days of the course.

The regulations establish a mandatory attendance requirement of 75%.

Regular attendance at in-person teaching activities is a fundamental academic requirement for the proper acquisition of the competencies and learning outcomes of the course. In this regard, a minimum attendance of 75% of the total scheduled sessions is mandatory.

Failure to meet this minimum attendance percentage will result in the loss of the right to sit the final exam for the course. Consequently, the student will be graded as a fail, with no possibility of reassessment or second-chance opportunities, in accordance with the University's current academic regulations.

1. Absences are divided into two categories: justified and unjustified. Justified absences are those that can be supported by documentation. All other absences are considered unjustified.

2. Supporting documents must be submitted to the teaching staff within a maximum period of 7 days, and must clearly include the student's personal details, as well as the date and time during which attendance at class was prevented.

8. Bibliography

8.1 Basic bibliography

- Entrepreneurship. A process perspective. Robert A. Baron & Scott. A. Shane (2005). Thomson.

8.2 Recommended bibliography

- Barringer, B. R., & Ireland, R. D. (2018). *Entrepreneurship: Successfully launching new ventures* (Global ed.). Pearson Education.
- Instituto de Desarrollo Económico del Principado de Asturias. (2021) GUÍA PARA LA CREACIÓN DE EMPRESAS. Plan de Empresa. Centro Europeo de Empresas e Innovación del Principado de Asturias
- Easterby-Smith, M., Jaspersen, L. J., Thorpe, R., & Valizade, D. (2021). Management and business research. Sage.