

Decision Making in HR: Finance and HR Metrics

Master's degree in: Human Resources and Talent Management

Subject: Human Resources strategic management

Credits: 6 ECTS

Program: Master in Human Resources

Modality: On-campus Full-Time / Hybrid-Learning

Semester: First

Type: Mandatory

Language of instruction: English

Academic year: 2025/2026

Index

1. Presentation	3
2. Program's learning outcomes.....	3
2.1. Knowledge.....	3
2.2. Skills	4
2.3. Competences	5
3. Subject's learning outcomes	5
4. Contents	6
5. Methodology	6
6. Grading system	7
7. Bibliography.....	9

1. Presentation

The course Decision-Making in Human Resources: Finance and HR Metrics is essential for training professionals in the human resources field, as it provides the necessary tools to understand and apply financial concepts to strategic decision-making related to human capital. Organizations today recognize the importance of aligning HR decisions with financial and performance objectives, making this course crucial for the effective management of human capital.

Firstly, understanding financial aspects within HR enables HR professionals to assess the economic impact of decisions related to hiring, retention, development, and employee compensation. This includes analyzing costs associated with each stage of the employee life cycle, as well as evaluating the return on investment (ROI) of development and training programs.

Moreover, the use of HR Metrics provides quantitative data that allows for measuring and evaluating the effectiveness and efficiency of HR practices. These metrics include indicators related to productivity, absenteeism, turnover, job satisfaction, and others that are essential for making informed, evidence-based decisions.

The course also emphasizes the importance of aligning HR decisions with the organization's financial and operational strategy, which requires an understanding of how investments in human capital impact both short-term and long-term financial outcomes. This involves linking talent management with value creation for the company and maximizing ROI.

Additionally, HR decision-making based on financial considerations involves evaluating risks associated with hiring, retention, and personnel development decisions and implementing strategies to mitigate these risks. This contributes to a more efficient HR management approach aligned with the organization's financial sustainability.

In summary, Decision-Making in Human Resources: Finance and HR Metrics provides future HR professionals with the skills and knowledge needed to understand, assess, and make strategic decisions grounded in financial aspects and HR metrics, thereby contributing to effective human capital management and the achievement of organizational goals.

2. Program's learning outcomes

The subject-related learning outcomes are distributed as follows:

2.1. Knowledge

- RAT 1 The graduate will be able to provide a strategic vision of work procedures and systems in the business context.

- RAT 2 The graduate will be able to identify relevant ideas and opinions on strategic human resources and talent management.
- RAT 3 The graduate will be able to identify relevant problems related to human resources management in organizational environments.
- RAT 4 The graduate will be able to identify the problems and difficulties involved in the management of human resources due to the organization's cultural diversity.
- RAT 5 The graduate will be able to distinguish the compensation policies of the organization, with an in-depth knowledge of the concepts that make up the wage bill and staff costs.
- RAT 6 The graduate will be able to describe the job profiles in order to adapt them to the company's strategic and competitive objectives.
- RAT 7 The graduate will be able to assess the implications of legal-institutionalcultural contexts on people management
- RAT 8 The graduate will be able to explain the strategic human resources management theories.

2.2. Skills

- RAT 9 The graduate 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.
- RAT 10 The graduate will be able to apply digital technologies (at the right time) in his/her field of expertise.
- RAT 11 The graduate will be able to organize the roles and responsibilities in a human resources department taking into account the employees' capabilities as well as the organizational needs.
- RAT 12 The graduate will be able to apply professional methods and criteria to analyze and solve problems related to the strategic management of human resources.
- RAT 13 The graduate will be able to apply the labor legislation to the management of human resources in organizations.
- RAT 15 The graduate will be able to use innovation in the strategic management of human resources, people development and talent management.
- RAT 16 The graduate will be able to organize the different functional and business areas in order to have a positive influence on the organization's procedures and people.

2.3. Competences

- RAT 17 The graduate will be able to provide innovative, creative and entrepreneurial solutions in professional situations.
- RAT 18 The graduate will be able to evaluate the sustainability and social impact of the proposals presented, with ethical, environmental and professional responsibility.
- RAT 19 The graduate will be able to apply the gender perspective in the professional tasks.
- RAT 20 The graduate will be able to create a control system for the implementation of human resources policies.
- RAT 21 The graduate will be able to design indicators, scorecards and processes as a means of measuring the results of people, programs and human resources projects at the organizational level.
- RAT 22 The graduate will be able to design career plans for each job position with the skill profiles required by the organization.
- RAT 23 The graduate will be able to design recruitment and selection processes to ensure efficient human resources hiring.
- RAT 24 The graduate will be able to estimate human resources costs and their impact on the company's overall costs.
- RAT 25 The graduate will be able to design methods for the generation of job opportunities that meet the needs of the organization.

3. Subject's learning outcomes

The subject-based learning outcomes for this course are as follows:

- RAM 3 The graduate will be able to effectively resolve workplace issues in the company through the application of reconciliation techniques in practical simulation cases.
- RAM 7 The graduate will be able to assertively propose change processes in the organization's climate and culture, aligned with the values, objectives, and behaviors of management through the resolution of challenges.
- RAM 8 Graduates will be able to accurately interpret financial statements, profitability and cost calculations, and budget management for decision-making within the company from a human resources perspective through exercises in balance sheet analysis and interpretation.

4. Contents

- **Topic 1: Finance**
 - Finance and Macroeconomics
 - The Financial System
 - Introduction to Financial Management in a Company
 - Financial Statement Analysis
 - Profitability Analysis
 - Cost Analysis and the Budgeting Process

- **Topic 2: Human Resources Metrics**
 - The Balanced Scorecard and Business Strategy
 - Integrated HR Management Indicators
 - Decision-Making Based on Management Indicators
 - Big Data and Decision-Making in Human Resources
 - Management of Intangibles

5. Methodology

The methodology applied to this subject, framed within the educational model of EAE Business School, LifEd, is detailed in the following table:

ON CAMPUS FULL TIME MODALITY		
Learning Outcomes	Teaching Methodology	Training Activities
Knowledge	Lecture	Conferences
	Presentation sessions	Student presentations
	Audiovisual-based learning	Analysis of audiovisuals
	Tutorials	Meetings to resolve doubts Follow-up meetings
Skills	Project work	Problem-solving Information searching and processing Presentation of reports and/or work

	Case-based learning	Information searching and processing Problem-solving
Competencies	Game-based learning	Challenges
	Inquiry-based learning	Research tasks
	Project work	Report preparation Presentation of reports or work

HYBRID MODALITY		
Learning Outcomes	Teaching Methodology	Training Activities
Knowledge	Presentation sessions	Student presentations
	Tutorials	Meetings to resolve doubts Follow-up meetings
	Audiovisual-based learning	Analysis of audiovisuals
	Reading-based learning	Reviews / Critical analysis
Skills	Project work	Problem-solving Information searching and processing Presentation of reports and/or work
	Collaborative work	Online debates Discussions of practical cases Collective analysis
	Case-based learning	Information searching and processing Problem-solving
Competencies	Game-based learning	Challenges
	Inquiry-based learning	Research tasks
	Project work	Report preparation Presentation of reports or work

6. Grading system

Continuous assessment

Grading system	Weight
Block 1: Exercises, Problems, Report Preparation, Assignments, Presentations	40 %
Block 2: Participation and Oral Presentations	20 %
Block 3: Final Evaluation Test	40 %

Block 1 will consist of:

- Two individual evaluable activities. 10% each.
- Two group projects or reports. 10% each.

Block 2 will consist of:

- Participation and oral presentations – 20%.

Block 3 will consist of:

- An exam - 40%.

The final grade for the course will be obtained by weighting the three blocks. The minimum weighted grade required to pass is 5.0.

If the student fails Block 1 or Block 3 (or both) with a grade lower than 5.0, they may retake that block or blocks. This grade will average with the other blocks, and the maximum final grade the student can receive is 5.0.

If the student is unable to attend the initial evaluation, and can provide a justified reason (see regulations of the University of Lleida), they may take the exam on the date set for recovery.

Students who do not attend evaluative activities with a weight exceeding 50% will receive a general course grade of “Not presented.”

Alternative Evaluation

The single evaluation consists of a single exam that accounts for 100% of the course. The exam, and therefore the course, is passed with a grade of 5 out of 10 in this final test. If a grade lower than 5.0 is obtained, the student has the right to a recovery exam.

To opt for the single evaluation, it is necessary to send a written request to the coordination during the first 15 business days of the course. The procedure to follow to opt for this single evaluation is established in the specific rules of EAE.

Plagiarism is a fraudulent activity that can lead to severe penalties, both academic and legal. Academic honesty is one of the pillars of the educational commitment of the School, and the members of its teaching community are especially aware and prepared to detect such actions. Given the difficulty often

involved in conceptualizing plagiarism, it has been deemed appropriate to clearly define its content and scope in these regulations and policies.

Plagiarism is understood as the appropriation of works or other people's work by passing them off as one's own; that is, without explicitly crediting their origin. Plagiarism can consist of the unauthorized total or partial copying of someone else's work, or presenting the copy as an original work, impersonating the true author. Some examples of plagiarism are:

- Submitting someone else's work as if it were your own, regardless of whether the copy is total or partial.
- Paraphrasing a text by rephrasing it with other words, but making small changes in the language to disguise it and without citing sources.
- Buying or obtaining a work and presenting it as one's own.
- Relying on an idea or phrase from another person to write a new paper without citing the author of the work.

As established in Article 10 of the Academic Code of Conduct for Students at EAE Barcelona, without prejudice to the academic sanctions resulting from its application, the Academic Commission will promote the legal actions that correspond in case plagiarism could violate applicable regulations regarding intellectual property.

7. Bibliography

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