

Academic Year: ( 2018 / 2019 )

Review date: 17-04-2018

Department assigned to the subject: null

Coordinating teacher: PEREZ DEL PRADO, DANIEL

Type: Compulsory ECTS Credits : 3.0

Year : 1 Semester : 1

**REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)**

No special requirement

**OBJECTIVES**

After completing this course students will

- Understand the Balanced Scorecard and how to apply it.
- Identify Human Resource processes that create value for the business and establish measurements that demonstrate this.
- Understand the Economics of the employment relationship.
- Identify the different sources of labour and social security costs.
- Manage the costs related to the employment relationship and its termination
- Understand the functioning of social security and taxation system.
- Apply the different tools and rules related to labour and social security accounting.
- Identify possible civil and administrative liabilities as potential costs in order to prevent them.

**DESCRIPTION OF CONTENTS: PROGRAMME**

Programme

Labour and Social Security Accounting

- Economics of employment relationship. Components of the pay structure. Protection of salary.
- Statutory payments by termination of employment relationship.
- Introduction to social security accounting.
- Social security contributions: general and separate contributions.

Other labour costs

- Non-statutory damage liability.
- Costs related to breaches of employment relationship. Labour Sanctions.

Intangible Assets Accounting

- Defining the HR contribution. Strategy Map and Balanced Scorecard (BSC).
- Intangible assets: human capital and organisation capital
- Measuring HR effectiveness with indicator.
- Implementing the BSC

**LEARNING ACTIVITIES AND METHODOLOGY**

- Topics will be presented by the teacher in class. Some previous readings may be required by the teacher. Different kind of materials, such as news, legal documents and papers can be used during the sessions additionally.
- Students are expected to solve different cases and exercises concerning the application of accounting rules of labour and social security costs.
- The teachers will be happy to meet with you individually or in groups, in classroom or in the office, to facilitate whatever growth objectives you have in mind.
- There will be a final written exam in which students must answer a number of questions related to the content of the course.

**ASSESSMENT SYSTEM**

Students will be evaluated based on the following criteria:

ORDINARY CALL:

- Course work: 60%

- Final exam: 40%

#### EXTRAORDINARY CALL:

##### Alternative 1:

- Course work: 60%
- Final exam: 40%

##### Alternative 2:

- Final exam (100%).

Students can choose the alternative that benefits them the most.

**% end-of-term-examination:** 60

**% of continuous assessment (assignments, laboratory, practicals...):** 40

#### BASIC BIBLIOGRAPHY

- GOMEZ ABELLEIRA, F. J. Handbook of Spanish Labour Law, Tecnos, 2014
- López Pascual, J. Advanced Business Analytics, Springer.
- PIETERS, D. Social Security: an introduction to the basic principles, Kluwer Law International, 2004

#### ADDITIONAL BIBLIOGRAPHY

- Reimers, Jane L. Financial Accounting: A Business Process Approach, Pearson, 2011