

Academic Year: ( 2023 / 2024 )

Review date: 24-04-2023

Department assigned to the subject: Social and Private International Law Department

Coordinating teacher: QUINTERO LIMA, MARIA GEMA

Type: Electives ECTS Credits : 6.0

Year : Semester :

## OBJECTIVES

- Development of the student capacities: comprehensive, analytical, expressive (oral and written), and systematising.
- Learn the existing models in cost management and apply them to any productive process and the main accounting management tools for decision making obtaining an integrated view of the operational, organizational and behavioral contexts in which the information systems are developed accountants for senior management
- Learn and understand the elements of the legal regulation of labour law.
- Solve the constraints that develop in any business organization: competitiveness, need to innovate, need to constantly update knowledge, quality policies, relationship with external and internal customers and suppliers, decision making in contexts of uncertainty, efficient time management and of all kinds of limited resources.
- Problematize and solve practical cases.
- Participate actively in forums and classroom discussions.
- Recognize and implement good practices for the resolution of financial and accounting problems in accordance with good governance practices of organizations and with the principles of corporate social responsibility.
- Evaluation of social costs of enterprises
- Formalize basic documents relating to social costs

## DESCRIPTION OF CONTENTS: PROGRAMME

Lesson 1: INTRODUCTION. INTRODUCTORY CONCEPTS OF LABOR AND SOCIAL SECURITY

Lesson 2: THE COSTS OF LABOR RELATIONS (I): WAGES

Lesson 3: THE COSTS OF LABOR RELATIONS (II) compensation.

Lesson 4: OTHER SOCIAL COSTS: QUOTES AND SOCIAL SECURITY BENEFITS.

Lesson 5: ACCOUNTING OF LABOUR AND SOCIAL SECURITY COSTS

## LEARNING ACTIVITIES AND METHODOLOGY

Two blocks of activities:

(a) Lectures: (one per week)

(b) Cases activities (one per week)

## ASSESSMENT SYSTEM

### ORDINARY CALL

Individual cases: 30 %

Colective cases: 20 %

Final portfolio (oral and written): 50 %

EXTRAORDINARY CALL: The provisions of the general regulations will apply.

<b>% end-of-term-examination:</b>	0
<b>% of continuous assessment (assignments, laboratory, practicals...):</b>	100

#### BASIC BIBLIOGRAPHY

- ARAGON GOMEZ, C gestion de Retribuciones y Costes laborales, lex nova, 2014
- LOZANO, FRANCISCO MANUAL DE DERECHO DE LA SEGURIDAD SOCIAL, LABORUM , 2023
- MERCADER UGUINA, J.M. LECCIONES DE DERECHO DEL TRABAJO, TIRANT LO BLANCH, 2022

#### BASIC ELECTRONIC RESOURCES

- BLAZQUEZ/QUINTERO . CURSO DE DERECHO DE LA SEGURIDAD SOCIAL: <http://ocw.uc3m.es/derecho-social-e-internacional-privado/derecho-seguridad-social>