

## **Accounting for HR**

### **Study: Master in Human Resources Management**

**Course: 2017/2018**

### **School of Graduate Studies**

Department: Department of Business Administration      Type: Compulsory

Course: 1<sup>o</sup>    Semester: 1    ECTS Credits: 3.0

### **Competences and skills that will be acquired and learning results**

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.

### **Programme**

#### **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

#### **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.

## **Assessment Criteria**

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.

## **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.

## **Requirements**

No special requirement

## **Basic Bibliography**

- López Pascual, J. *Advanced Business Analytics*, Springer.
- Gómez Abelleira, F. J., *Handbook of Spanish Employment Law*, Tecnos.
- Peters, D., *Social Security: an introduction to the basic principles*, Kluwer Law International.

The course syllabus and, in particular, the academic weekly planning, may be subject to some variation due to unforeseeable circumstances or academic events which will be duly announced in advance.

<b>COURSE: Accounting for HR</b>		
<b>DEGREE: Master in Human Resources</b>	<b>YEAR: 2017-2018</b>	<b>TERM: 1</b>

WEEKLY PLANNING								
WEEK	SESSION	DESCRIPTION	GROUPS (mark X)		Special room for session (computer classroom, audio-visual classroom...)	WEEKLY PROGRAMMING FOR STUDENT		
			LECTURES	SEMINARS		DESCRIPTION	CLASS HOURS	HOMEWORK HOURS (Max. 7h week)
1	1	Economics of employment relationship. Components of the pay structure. Protection of salary.	X	x		Reading suggested for the following session. Prepare practical activities	2	4
1	2	Statutory payments by termination of employment relationship.	x	x		Reading suggested for the following session. Prepare practical activities	2	
2	3	Introduction to Social security accounting.	X	x		Reading suggested for the following session. Prepare practical activities	2	4
2	4	Social security contributions from a practical perspective: general and separate contributions.	X	X		Reading suggested for the following session. Prepare practical activities	2	
3	5	The costs of civil and administrative liability.	X	x		Reading suggested for the following session. Prepare practical activities	2	4
3	6	Defining the HR contribution. Strategy Map and Balanced Scorecard (BSC).	x	X		Reading suggested for the following session. Prepare practical activities	2	
4	7	Intangible assets: human capital and organisation capital	x	X		Reading suggested for the following session. Prepare practical activities	2	4
4	8	Measuring HR effectiveness with indicator.	X	x		Reading suggested for the following session. Prepare practical activities	2	4
5	9	Implementing the BSC	X	x		Reading suggested for the following session. Prepare practical activities	2	
<b>Subtotal</b>							<b>18</b>	<b>32</b>