



UNIVERSIDAD
DE BURGOS

COURSE DESCRIPTIONS

Bachelor's Degree in Labor Relations and Human Resources Management.

➤ 1st year

6092 LABOR LAW I

TOPIC 1

Labor relations and labor law.

TOPIC 2

Emergence and development of labor law.

TOPIC 3

The sources of labor law (I).

TOPIC 4

The sources of labor law (II).

TOPIC 5

The sources of labor law (III).

TOPIC 6

The application of the labor standard.

TOPIC 7

The structure of the labor system.

TOPIC 8

Employment relations.

TOPIC 9

Salaried workers.

TOPIC 10

Employers and entrepreneurs.



6093 BASICS OF LEGAL ELEMENTS

Topic 1.- General theory of the law. The legal norm

- 1.-Concept and sources of the legal order.
- 2.-Public law and private law.
- 3.-Classes of norms. Effectiveness of the standard in space and time.
- 4.-The application and interpretation of the Law. Legal criteria.

Topic 2.- The subject of Law: the person

- 1.-The natural person: legal capacity and capacity to act.
- 2.-Modifying circumstances of the capacity to act.
- 3.-The legal person: concept, capacity and address.
- 4.-Classes of legal persons.
- 5.-Representation.

Topic 3.- The legal relation

- 1.-The legal relation: concept and elements.
- 2.-Classification of legal relations.
- 3.-Civil rights: concept and elements.
- 4.-The exercise of civil right and their limitations.

Topic 4.- Facts, acts and legal business. The contract

- 1.- Fact, act and legal business.
- 2.- The contract and other sources of the obligations.
- 3.- The contract: concept and constituent elements.
- 4.- Circumstances for nullification: inefficacy of the contract.
- 5.- Establishment of the contract, the general conditions for contracting.

Topic 5.-Effects of the contract

- 1.- Content and effectiveness of the contract.
- 2.- The fulfillment of the contract.
- 3.- The obligations of giving and doing.

Topic 6.-Contractual and non-contractual liability.

- 1.- Failure to comply with contractual obligations.
- 2.- Delayed fulfilment of obligations.
- 3.- Non-contractual liability: concept and elements.
- 4.- Types of liability; The responsibility of the employer.

6094 SOCIOLOGY OF WORK

BLOCK I. SOCIOLOGICAL KNOWLEDGE OF WORK (THEORETICAL AND METHODOLOGICAL FOUNDATIONS)

TOPIC 1. Approximation and understanding of sociology as social science

- 1.1. Scientific knowledge.
- 1.2. The sociological imagination.
- 1.3. Main Social Research tools.

TOPIC 2. The sociology of work. Concepts and fields of study

- 2.1. From work to employment; Approach to the basic concepts of employment and work.
- 2.2. Precarious labor and poverty.
- 2.3. Precarious employment as a new social class.

BLOCK II. FROM THE INDUSTRIAL SOCIETY TO THE GLOBALIZED SOCIETY. EFFECTS OF THIS TRANSFORMATION ON THE WORLD OF WORK

TOPIC 3. The origin of the Workers' Guild

- 3.1. Social and economic emergence of the working world.
- 3.2. Industrialized Society: Characteristics and social analysis of the effects of industrialization.

TOPIC 4. Social transformations and work

- 4.1. Work in the knowledge and information society.
- 4.2. Jobs emerging in the information society; The volatility of new jobs.

TOPIC 5. Employment in a globalized society

- 5.1. Globalized economies and inequality.
- 5.2. The role of different organizations linked to work.

BLOCK III. TOWARDS A NEW CONCEPTUALIZATION OF THE JOB MARKET

TOPIC 6. Approach to the job market in Spain

- 6.1. Job market theories.
- 6.2. Interpretation of the current job market.

TOPIC 7. The job market and inequality

- 7.1. The job market from a gender perspective.
- 7.2. Migration and employment.
- 7.3. Disability and employment.



6095 HISTORY OF LABOUR RELATIONS

1. Concept and history of labor relation
2. Industrial relations in antiquity.
3. Continuity and change in the form of labor in the middle ages.
4. Labor relations in modern Spain.
5. The industrial revolution and working conditions.
6. The social question and the history of labor law.
7. Origins of the rights of the working classes (1920-1930).
8. Internationalization of labor law and the legal protection of workers.
9. Birth of the legal system of labor relations in Spain: labor law (1931-1939).
10. Labor relations under francoism (1939-1975).
11. Labor relations in the political transition.
12. The constitution of 1978 and labor regulations.

6096 BUSINESS ADMINISTRATION

FUNDAMENTALS OF BUSINESS, MARKET AND ORGANIZATIONAL ADMINISTRATION

- 1.1. The economic problem.
- 1.2. The division of labor. Specialization. Coordination.
- 1.3. Description of the coordination in the market and in the organization.
- 1.4. Markets and organizations: information.
- 1.5. Analysis of transaction costs in the market and in the organization.

COMPANY OBJECTIVES

- 2.1. Agency theory: the company as a nexus of contracts.
- 2.2. The creation of sustainable value as an objective.
- 2.3. Social responsibility of the company.

BUSINESS MANAGEMENT THEORIES

- 3.1. Classic schools of organization.
- 3.2. The School of Human Relations.
- 3.3. Behavioral theory.
- 3.4. The contingency approach.

BUSINESS MANAGEMENT

- 4.1. The nature of management work.
- 4.2. The decisions and their types.
- 4.3. Decision-making processes.
- 4.4. Management levels.



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PLANNING AND CONTROL

- 5.1. The planning process.
- 5.2. Planning elements.
- 5.3. Control in the company.
- 5.4. Types of control.
- 5.5. Integration of Planning-Control.

ORGANIZATIONAL DESIGN OF THE COMPANY (I)

- 6.1. Concept of organizational structure.
- 6.2. Structural Dimensions.
- 6.3. Process of formation and structural development.

ORGANIZATIONAL DESIGN OF THE COMPANY (II)

- 7.1. Elements that make up the formal organizational structure.
- 7.2. Basic structural Models.
- 7.3. New Organizational Models.

INTRODUCTION TO THE HUMAN RESOURCES MANAGEMENT

- 8.1. Introduction.
- 8.2. Incorporation of workers in the company.
- 8.3. Training in the company.
- 8.4. Staff Motivation.
- 8.5. Performance assessment, rewards and incentives.

6097 LABOUR LAW (II)

THE EMPLOYMENT CONTRACT

- Topic 1. The worker.
- Topic 2. The employer and the entrepreneur.
- Topic 3. Other elements of the employment contract.
- Topic 4. Classes and modalities of the employment contract.
- Topic 5. Job performance. Qualitative and quantitative determination.
- Topic 6. The obligations of the employer/entrepreneur (I): The salary.
- Topic 7. Employer/Entrepreneur Obligations (I): Worker protection.
- Topic 8. The executive power and its guarantees.
- Topic 9. Modifications to the employment contract.
- Topic 10. Termination of the employment contract.



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6098 PRINCIPLES OF ECONOMICS

PART I. INTRODUCTION TO THE ECONOMY.

ITEM 1. Fundamentals of the economy.

PART II. INTRODUCTION TO MACROECONOMICS.

ITEM 2. National accounting and basic economic problems.

ITEM 3. Tax policy and monetary policy.

ITEM 4. Open economy.

PART III. INTRODUCTION TO MICROECONOMICS.

ITEM 5. Demand, supply and price.

ITEM 6. Elasticity and its applications.

ITEM 7. The company: production and costs.

ITEM 8. Perfect competition.

ITEM 9. Imperfect competition.

6099 PSYCHOLOGY OF WORK

Block I: Conceptual and methodological Bases

Topic 1: Conceptual and historical delimitation of the psychology of work

1.1. The scientific study of human behavior: psychology.

1.2. Behavior in labor contexts.

1.3. The study of labor behavior: the psychology of work.

Topic 2: Meaning of work and working values

2.1. Concept of work.

2.2. Concept of working meaning.

2.3. Centrality and importance of work.

2.4. Labor values.

Block II: The context.

Topic 3: Worker Context factors: physical-environmental factors

3.1. Effects of the physical environment on the worker.

3.2. Effects of the physical environment on interpersonal relationships.

3.3. Effects of the physical environment on organizational outcomes.

Topic 4: Work organization: material, temporal and social aspects

4.1. Material organization of the work.

4.2. Temporal organization.

4.3. Social organization of work.



Topic 5: Psychosocial Factors: interaction, work teams

5.1. Group types.

5.2. Teamwork.

5.3. Socialization process.

Block III: The worker

Topic 6: Personality of the individual and levels of organizational demands:

Perception, attitudes and motivation

6.1. Perception.

6.2. Attitudes.

6.3. Motivation.

Topic 7: Work Activity and performance

7.1. Concept.

7.2. Role and extra-role behaviors.

7.3. Theoretical approaches.

7.4. Measurement and assessment.

Topic 8: Job satisfaction

8.1. Concept.

8.2. Models and theories.

8.3. Measure of satisfaction.

Block IV: Management

Topic 9: Conflict management.

9.1. Theoretical and conceptual aspects.

9.2. Conflict management.

Topic 10: Labor welfare management

10.1. Welfare and health in labor contexts.

10.2. Labor stress.

10.3. Welfare limitations.

Topic 11: Future of work.

11.1 The future of the organizations.

11.2. The future of the workers.

11.3. The future of work.



**6100 APPLIED STATISTICS: QUANTITATIVE TECHNIQUES
OF SOCIAL RESEARCH**

PARTE I: DESCRIPTIVE STATISTICS

Topic 1. Statistics and social investigation

Topic 2. Univariate analysis.

Topic 3. Bivariate analysis.

Topic 4. Index numbers.

PART II: PROBABILITY ELEMENTS

Topic 5. Probability and random variables.

Topic 6. Probability models.

PART III: STATISTICAL INFERENCE

Topic 7. samples, statistics and estimates.

6101 ORGANIZATION OF WORKING METHODS IN THE FIRM

UNIT 1. Introduction.

TOPIC 1. What are organizations?

TOPIC 2. The management of organizations.

TOPIC 3. Conceptual framework (models) for the study of organizations.

Unit 2. Design of the Organizational Structure.

TOPIC 4. Basic organizational strategies.

TOPIC 5. Job-level structure design.

TOPIC 6. Formalization.

TOPIC 7. Institutionalization and organizational culture.

TOPIC 8. Design of the structure at the department level.

TOPIC 9. Inter-organizational design: outsourcing and business cooperation.

TOPIC 10. Organizational analysis.

Unit 3. Productivity

TOPIC 11. Productivity. Organizational implications of the systems of Production. Working methods.



➤ 2nd year

6102 TRADE UNION LAW

TRADE UNION LAW - PROGRAM

Topic 1.-The constitutional system of trade union relations. Unions of Workers and business associations

1. Trade union law and the legal regulation of collective labor relations.
2. The constitutional regulation of collective or trade union relations.
3. The workers ' union and its constitutional function.
4. Collective protection of workers: the workers' movement and trade unionism.
5. The Employers ' Association.

Topic 2.-Freedom of association and legal protection

1. Freedom of association: ownership and content of law.
2. Union representation
3. The protection of trade union freedoms.

Topic 3.-Collective labor disputes and procedures for their settlement

1. The concept of collective labor dispute.
2. Classes of collective conflict.
3. Measures of collective conflict.
4. The solution or composition of the collective conflicts and its procedures.
5. The administrative procedure of collective conflict.
6. The special process of collective conflicts.
7. Agreements on extrajudicial settlements of labor disputes.

Topic 4.-The strike and the right to strike

1. Strike: Concept and kinds.
2. The right to strike and its legal regulation.
3. The right of public officials to go on strike.
4. Exercising the right to strike in essential community services.
5. The necessary guarantees to ensure the maintenance of essential services.

Topic 5.-Conflict measures available to entrepreneurs. The management lockout

1. Collective conflict measures available to entrepreneurs.
2. Lockout: Concept and classes.
3. The constitutionality of the management lockout.
4. Legal assumptions of the management lockout.

Topic 6.-Collective Bargaining

1. Collective Bargaining.
2. The collective labor agreement: concept and legal effectiveness.
3. The constitutional right to collective bargaining.
4. Typology of collective agreements.
5. European Collective Bargaining.

Topic 7.-The general efficacy of the collective agreement

1. The statutory collective agreement.
2. Negotiating unit and scope of application of the Convention.
3. Negotiating subjects or parts of the Convention.
4. The content of the collective agreement.
5. The Negotiating procedure.
6. The judicial challenge of the Convention.

Topic 8.-The unitary representation of workers in work centres: Staff delegates, company committees and representative bodies in the Public Administrations

1. Unitary or collective representation of the workers in the company.
2. Representation of public-sector employees in the Public Administrations.
3. Special representation in the matters of occupational risk prevention.
4. The right of assembly at work centres.

Topic 9.-Trade union representation of workers in the work centres: sections and union delegates

1. Trade union representation of workers in work centres.
2. The right of workers affiliated with a Union to trade union activity at the Work center.
3. Union sections.
4. Trade union delegates.
5. Permits for the performance of trade union functions.

Topic 10.-The representation of workers in the European Economic area

1. The European debate on the participation of workers in the enterprise.
2. Institutional forms of involvement of workers in the European company: information, consultation and participation.
3. The European Works Councils and the rights of information and consultation of the Workers in companies and groups of companies of Community dimensions.
4. Directive 2009/38/EC of the European Parliament and of the Council, on the establishment of European Works Council.



6103 CONSTITUTIONAL LAW

INTRODUCTION AND PRINCIPLES

TOPIC 1: CONSTITUTION

- 1.1. Concept of Constitution.
- 1.2. Structure of the Constitution.
- 1.3. Classes of constitutions.
- 1.4. Constitutional reform: procedures.

TOPIC 2: CONSTITUTIONAL PRINCIPLES

- 2.1. Fundamental principles:
 - 2.1.1. Social Status.
 - 2.1.2. Democratic State.
 - 2.1.3. Rule of law.
- 2.2. Higher values.
- 2.3. Preliminary title.

TOPIC 3.-CONSTITUTIONAL GUARANTEES

- 3.1. Guarantee of constitutional rights.
- 3.2. Suspension of constitutional rights: state of emergency, exception and siege.
- 3.3. The Ombudsman.

THE ORGANIC CONSTITUTION

TOPIC 4: THE CROWN

- 4.1. The Parliamentary monarchy.
- 4.2. The constitutional functions of the King.
- 4.3. Succession, guardianship, and regency.
- 4.4. Ratification.

TOPIC 5: THE SPANISH LOWER LEGISLATIVE CHAMBER (*LOS CORTES GENERALES*)

- 5.1. Bicameralism: the Cortes Generales.
- 5.2. Composition of the Congress of Deputies.
- 5.3. Composition of the Senate.
- 5.4. Electoral systems.
- 5.5. Status and conditions of Deputies and Senators.
- 5.6. Organization of the Congress of Deputies (Cortes Generales) and of the Senate.

TOPIC 6: FUNCTIONS OF THE GENERAL COURTS

- 6.1. Legislative function.
- 6.2. Control function over the government.
 - 6.2.1. Motion of censure.
 - 6.2.2. Question of trust.

TOPIC 7: THE GOVERNMENT

- 7.1. The executive branch.
- 7.2. The President of the Government.
- 7.3. Composition and dissolution of government.

TOPIC 8: JUDICIAL POWER

- 8.1. Constitutional principles.
- 8.2. The General Council of the Judiciary.
- 8.3. Judicial organs.
- 8.4. Popular participation in the administration of justice: The Jury Court.

TOPIC 9: THE CONSTITUTIONAL COURT

- 9.1. Concept and composition.
- 9.2. Competences:
 - 9.2.1. Appeal on the grounds of unconstitutionality.
 - 9.2.2. Amparo appeal (Appeal for relief).
 - 9.2.3. Question of unconstitutionality.

TOPIC 10: TERRITORIAL ORGANIZATION OF THE STATE. THE REGIONAL STATE

- 10.1. The Statutes of Autonomy.
- 10.2. Institutional system of the Autonomous Communities.
- 10.3. Competential system of the Autonomous Communities.

TOPIC 11: TERRITORIAL ORGANIZATION OF THE STATE: THE MUNICIPALITY AND THE PROVINCE

- 11.1. The municipality: concept and elements.
- 11.2. The province: concept and elements.
- 11.3. Other minor local entities.

RIGHTS, DUTIES AND PUBLIC LIBERTIES

TOPIC 12: FUNDAMENTAL RIGHTS

- 12.1. Fundamental rights of the person.
- 12.2. Rights of participation.
- 12.3. Social rights and guiding principles of social and economic policy.

**6104 STATISTICS APPLIED TO HUMAN RESOURCES
MANAGEMENT**

PART I: INTRODUCTION

- Topic 1: Information systems, databases, and data analysis.



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PART II: DESCRIPTIVE STATISTICAL TECHNIQUES

Topic 2: Exploratory analysis.

Topic 3: Complex index numbers.

Topic 4: Time-Series analysis.

PART III: INFERENTIAL STATISTICAL TECHNIQUES AND MULTIVARIATE ANALYSIS TECHNIQUES

Topic 5: Parametric and non-parametric hypothesis tests.

Topic 6: Predictive techniques.

PART IV: HUMAN RESOURCES APPLICATIONS

Topic 7: Practical human resource management case studies.

Human Resources Administration.

Evaluation of training.

Competency Assessment.

Wage and compensation policies.

Staff Planning.

Gender diagnosis and equal opportunities plan.

Climate studies and job satisfaction.

6105 STRATEGIC MANAGEMENT OF FIRMS

PART I. FUNDAMENTALS OF STRATEGIC MANAGEMENT

UNIT 1. Introduction to Strategic management

1.1. Introduction.

1.2. Concept and basic elements of strategic management.

1.2.1. Concept of strategy.

1.2.2. The strategic direction.

1.2.3. Levels of strategy.

1.3. The strategic management process.

UNIT 2. Mission, vision and values

2.1. Introduction.

2.2. Mission.

2.3. Vision.

2.4. Values.

2.5. Strategic objectives.

2.6. Interest groups and stakeholders.

PART II. STRATEGIC ANALYSIS

UNIT 3. External analysis

3.1. Concept of the surrounding environment.

3.2. Factors of the general environment

3.3. Specific environment.

3.3.1. Definition of industry.

3.3.2. Industry structure.

3.4. Competitive environment.

UNIT 4. Internal analysis of the company

4.1. The internal diagnosis of the company.

4.2. The value chain.

4.3. Analysis of resources and capacities.

4.4. Benchmarking.

4.5. Nature and sources of competitive advantages.

UNIT 5. Strategic diagnosis

5.1. Diagnostic Techniques.

5.2. The company's strategic profile: SWOT analysis.

5.3. Strategic matrices.

PART III. STRATEGY FORMULATION

UNIT 6. Strategies and Competitive advantages

6.1. Cost-side competitive advantage.

6.2. Competitive advantage by the differentiation side.

6.3. Innovation and competitive advantage.

UNIT 7. Corporate strategy: Setting up the company

7.1. Internal growth of the company.

7.1.1. Vertical integration.

7.1.2. Diversification.

7.1.3. Internationalization.

7.2. External growth: Mergers and acquisitions.

7.3. Business cooperation.

PART IV. IMPLEMENTATION AND CONTROL OF THE STRATEGY

UNIT 8. Implementation of the Strategy

8.1. Evaluation and lesson of the strategies.

8.2. Activities for the implementation of a strategy.

8.2.1. The organizational design.

8.2.2. Leadership and culture.

UNIT 9. The strategic control

9.1. The strategic planning process.

9.1.1. Strategic planning.

9.1.2. Advantages and disadvantages of strategic planning.

9.1.3. Drafting a strategic plan.

9.2. The process of strategic control.



6106 QUALITATIVE TECHNIQUES OF SOCIAL RESEARCH

I. Methodological and technical elements of qualitative research

Topic 1. Paradigms and perspectives in qualitative research.

Topic 2. The organization of qualitative research.

II. Production and information collection procedures

Topic 3. Documentary Research.

Topic 4. The in-depth interview.

Topic 5. Observation and participation techniques.

Topic 6. The discussion group.

Topic 7. The biographical methodology.

III. Analysis and presentation of information

Topic 8. Qualitative analysis.

Topic 9. Preparation of the investigative report.

6107 SOCIO-LABOUR POLICIES

SOCIO-LABOR POLICIES

Topic 1. Labor policies

1.1. Labor policies as an integral part of public policies.

1.2. Labor policies: concept and classes.

1.3. Labor policies in the field of the European Union.

Topic 2.-Immigration policies

2.1. Immigration activity.

2.2. Differentiation between foreigners and immigrants.

2.3. Socio-Labor policy in favor of immigrants.

2.4. Socio-Labor integration policy for refugees.

Topic 3.-Active employment policies

3.1. Employment creation and promotion policy.

3.2. Placement Policy.

3.3. Employment Maintenance Policy.

Topic 4.-Dependency and disability policy

4.1. Legal system for the care of persons in a situation of dependence.

4.2. Labor integration mechanisms for people with disabilities.

4.3. Special employment Centres.

Topic 5.-Passive employment policies

5.1. Concept of passive employment policy and modalities.

5.2. Unemployment benefit: Concept and classes.

5.3. Other passive employment policies.

Topic 6.-Contributory unemployment benefit

6.1. The contributory unemployment benefit: concept and classes.

6.2. Protective action: content of protective action; Requirements; Duration; Amount.

6.3. Suspension and termination.

6.4. Concurrence with other benefits.

Topic 7.-Health care protection

7.1. Shaping the right to health care protection in Spain.

7.2 The organization and management of benefits through the National Health System.

7.3 The provision of health care: protected subjects.

7.4 The System Performance catalogue.

Topic 8.-Social Security, social welfare and social services

8.1. The Spanish Social security system.

8.2. Social assistance and social services.

6108 MERCANTILE LAW

INTRODUCTION

TOPIC I: Concept, sources and subjects of commercial law.

TOPIC II: The Individual Entrepreneur.

CORPORATIONS

TOPIC III: General Theory of societies.

TOPIC IV: Collectives and limited partnership.

TOPIC V: Limited Liability Company.

TOPIC VI: Public Limited Company.

TOPIC VII: Special partnerships.

CONTRACT LAW

TOPIC VIII: General theory of the mercantile contract.

TOPIC IX: Commercial Contracts I. Commercial Sale.

TOPIC X: Commercial Contracts II. Commercial leasing contracts. Representation contracts.



TOPIC XI: Commercial Contracts III: Industrial property. Financing contracts and banking services.

TOPIC XII: Commercial Contracts IV: Insurance contract. Transportation contract.

BUSINESS CRISIS

TOPIC XIII: Bankruptcy and Insolvency Law.

6109 ACCOUNTING

INTRODUCTION

TOPIC 1: Basic Accounting concepts

- 1- Accounting as an information system.
- 2- Classification of accounting.
- 3- Financial Accounting concept.
- 4- Accounting information.
- 5- Equity.
- 6- Assets.
- 7- Equity and liabilities.
- 8- Equity equilibrium: basic accounting equation.
- 9- Total assets.
- 10- The accounts.
- 11- The Inventory.
- 12- Running balance.
- 13- The result for the period.
- 14- Monetary flows.

TOPIC 2: The accounting process

- 1- Structure of the accounts.
- 2- Terminology of the accounts.
- 3- Classification of the accounts.
- 4- Coding of the accounts.
- 5- Standard credit and debit accounts procedure.
- 6- Accounting information process.
- 7- Accounting Method: Double-entry.
- 8- Registration of operations: Day book and Ledger.
- 9- Trial Balance.
- 10- Formal accounts aggregation operations.
- 11- Annual Accounts.
- 12- Summary of the process in time.

TOPIC 3: Accounting normative framework

- 1- The legal framework.
- 2- Accounting Standardization in Spain: development.
- 3- Application of CMP.
- 4- CMP structure.
- 5- Legal Aspects of accounting books.

TOPIC 4: Conceptual framework of the Spanish General Accounting Plan

- 1- Annual accounts: Faithful image.
- 2- Requirements of the accounting information to be included in the annual accounts.
- 3- Accounting Principles.
- 4- Elements of the annual accounts.
- 5- Criteria of registration and accounting recognition of the elements in the annual accounts.
- 6- Valuation criteria.
- 7- Generally accepted accounting principles and standards.

RULES OF REGISTRATION AND VALUATION: FIXED-ASSETS

TOPIC 5: Fixed-assets: property assets.

- 1- Concept.
- 2- Classification.
- 3- Accounts.
- 4- Assessment: initial and subsequent.
- 5- Posting.

TOPIC 6: Current Assets: inventories.

- 1- Concept.
- 2- Classification.
- 3- Accounts.
- 4- Assessment: initial and subsequent.
- 5- Posting.

TOPIC 7: Current Assets: Receivables

- 1- Concept.
- 2- Classification.
- 3- Accounts.
- 4- Appraisal: initial and posterior.
- 5- Posting.

TOPIC 8: Current Assets: Treasury

- 1- Concept.
- 2- Classification.
- 3- Accounts.
- 4- Appraisal: initial and posterior.

5- Posting.

TOPIC 9: Other Assets: financial assets

- 1- Concept.
- 2- Classification.
- 3- Accounts.
- 4- Appraisal: initial and posterior.
- 5- Posting.

TOPIC 10: Net worth

- 1- Concept.
- 2- Classification.
- 3- Accounts.
- 4- Appraisal: initial and posterior.
- 5- Posting.

TOPIC 11: Liabilities: Accounts payable

- 1- Concept.
- 2- Classification.
- 3- Accounts.
- 4- Appraisal: initial and posterior.
- 5- Posting.

TOPIC 12: Liabilities: Financial indebtedness

- 1- Concept.
- 2- Classification.
- 3- Accounts.
- 4- Appraisal: initial and posterior.
- 5- Posting.

RULES OF REGISTRATION AND VALUATION: EXPENSES AND INCOME

TOPIC 13: Purchases and expenses

- 1- Concept.
- 2- Classification.
- 3- Accounts.
- 4- Appraisal: initial and posterior.
- 5- Posting.

TOPIC 14: Sales and revenue

- 1- Concept.
- 2- Classification.
- 3- Accounts.
- 4- Appraisal: initial and posterior.



- 5- Posting.
- 6- VAT.
- 7- Adjustments by accrual.

Annual accounts

- TOPIC 15 (I): Situation Balance**
- TOPIC 15 (II): Profit and loss account**
- TOPIC 15 (III): Memory**
- TOPIC 15 (IV): Status of changes in equity**
- TOPIC 15 (V): Cash flow status**

6110 LABOUR ECONOMICS

UNIT 1

INTRODUCTION AND OVERVIEW

- 1.1. Employment economics as a discipline.
- 1.2. Sources of information on the employment market in Spain.
- 1.3. Employment and the labor market. Key concepts.

UNIT 2

THE EMPLOYMENT MARKET

- 2.1. The choice between work and pleasure - the basic model.
- 2.2. Application and extension of the model.
- 2.3. Quality of work: investment in human capital.

UNIT 3

DEMAND FOR LABOR

- 3.1. Derived demand for labor.
- 3.2. The role of short-term production in a company.
- 3.3. Short-term demand for labor: The perfectly competitive salesperson
- 3.4. Demand for labor. The imperfectly competitive salesperson.
- 3.5. Long-term demand for labor.
- 3.6. Market-based demand for labor.
- 3.7. Elasticity in the demand for labor.
- 3.8. Determining factors in the demand for labor.

UNIT 4

DETERMINING FACTORS IN SALARIES AND THE ALLOCATION OF WORK

- 4.1. The theory of a perfectly competitive labor market.
- 4.2. The determination of salaries and employment. Monopolies in the product market.
- 4.3. Monopsony.



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- 4.4. Trade unions and the setting of salaries.
- 4.5. Bilateral monopolies.
- 4.6. The setting of salaries: Delays in the response to supply.

UNIT 5

REMUNERATION SYSTEMS AND WORK EFFICIENCY

- 5.1. Economic analysis of non-wage payment.
- 5.2. The theory of optimum non-wage payment.
- 5.3. Performance-based remuneration.
- 5.4. Efficiency-based salaries.
- 5.5. Reconsideration of labor market efficiency.

UNIT 6.

SALARY STRUCTURE

- 6.1. Perfect competition: a balance between jobs and workers.
- 6.2. Salary structure: Observed differences.
- 6.3. Salary differences: job uniformity.
- 6.4. Salary differences: worker uniformity.
- 6.5. The hedonistic salary theory.
- 6.6. Salary differences: Imperfections in the labor market.

UNIT 7.

MOBILITY, MIGRATION AND EFFICIENCY

- 7.1. Types of labor mobility.
- 7.2. Migration as an investment in human capital.
- 7.3. Determining factors in migration.
- 7.4. The consequences of migration.
- 7.5. The movement of capital and products.
- 7.6. Politics and questions regarding immigration.

UNIT 8.

DISCRIMINATION IN THE LABOR MARKET

- 8.1. Discrimination and its scale.
- 8.2. The “desire for discrimination” model.
- 8.3. The theory of statistical discrimination.
- 8.4. The concentration model: occupational segregation.
- 8.5. Cause and effect: non-discriminatory factors.
- 8.6. Measures in the fight against discrimination and arising questions.

UNIT 9.

THE SEARCH FOR EMPLOYMENT: EXTERNAL AND INTERNAL

- 9.1. The external search for employment.

9.2. Internal employment markets.

UNIT 10.

WORK PRODUCTIVITY: SALARIES, PRICES AND EMPLOYMENT

- 10.1. The concept of productivity.
- 10.2. The importance of increased productivity.
- 10.3. Long-term work productivity trends.
- 10.4. Cyclical variations in productivity.
- 10.5. Productivity and employment.

UNIT 11.

EMPLOYMENT AND UNEMPLOYMENT

- 11.1. Employment and unemployment statistics.
- 11.2. The macro-economic determination of production and employment.
- 11.3. Types of unemployment.
- 11.4. Measures to reduce unemployment.

6111 THEORY AND STRUCTURE OF LABOUR RELATIONS

I. Key theories

Topic 1. Labor relations and society

- 1.1. Labor relations.
- 1.2. The characterization of labor relations.
- 1.3. Types of labor relations.

Topic 2. The historical development of labor relations

- 2.1. A historical perspective of labor relations: stages.
- 2.2. Theoretical approaches to labor relations.

Topic 3. Labor relations and the labor market

- 3.1. The labor market as a social institution.
- 3.2. Labor market theory.
- 3.3. The internal labor market.

II. Social agents and strategies

Topic 4. Trade union organizations

- 4.1. Trade unions as the workers' representation.
- 4.2. Types of trade unionism.
- 4.3. The role of trade unionism.
- 4.4. Union affiliation and representation.
- 4.5. Trade union action.

4.6. The crisis in and the challenges facing trade unionism today.

Topic 5. The company, labor relations and business associations

5.1. The origin of business associations.

5.2. Business practices within the context of labor relations.

5.3. The role of business associations.

5.4. Styles of labor management.

5.5. Business associations in Spain. The CEOE (Spanish Confederation of Employers' Organizations). Other ways in which business interests are represented.

Topic 6. The state and labor relations

6.1. The role of the state in labor relation dynamics.

6.2. Changes to the role of the state in labor relations: reforms towards greater flexibility.

Topic 7. Labor conflict and protest

7.1. The concept and types of labor conflict.

7.2. Labor conflict theory.

7.3. Conflict management.

7.4. Industrial action.

7.5. Outsourcing conflict.

7.6. Social dialogue.

Topic 8. Collective negotiation

8.1. Concept and types of negotiation.

8.2. Characteristics of negotiation.

8.3. The structure and role of negotiation.

8.4. Negotiation strategies.

8.5. Mediation, conciliation and arbitration.

➤ **3rd year**

6112 SOCIAL SECURITY LAW (I)

Topic 1. The concept of Social Security

1.1. The birth and history of Social Security.

1.2. The concept and principles of Social Security.

Topic 2. The concept of Social Security

2.1. The origin and development of Social Security in Spain.

- 2.2. The constitutional framework of Social Security in Spain.
- 2.3. The responsibilities of the regional Autonomous Communities in matters of Social Security.
- 2.4. The Spanish Social Security system: structure and composition.

Topic 3. Social Security within an international context

- 3.1. The harmonization and coordination of Social Security within an international context. Internationally recognized principles.
- 3.2. Conflict of laws in matters of Social Security.
- 3.3. Social Security in Spain and its integration within the European Community. European Union Social Security regulations.

Topic 4. The legal framework of the Social Security system

- 4.1. The structure of the legal framework of the Social Security system.
- 4.2. The concept of “protected persons” and its field of application within the Spanish Social Security system.

Topic 5. The concept of Social Security

- 5.1. Guiding principles.
- 5.2. Management of the Spanish Social Security system: management bodies and the cooperation between them.

Topic 6. The legal framework of the affiliation system

- 6.1. The instrumental relationship of the affiliation system.
- 6.2. The registration of companies.
- 6.3. The object of the legal framework of the affiliation system.
- 6.4. Registration and similar situations. Special agreements and the Social Security system.
- 6.5. Withdrawals and amendments to information.

Topic 7. The financing of the Social Security system

- 7.1. Sources of Social Security financing and equity. Social Security funding.
- 7.2. The legal framework of the contributions system: subjects, monthly payments and the dynamic of the obligation to contribute.
- 7.3. Collection: the regular collection of monthly payments and extemporaneous collection.
- 7.4. Crimes against the social security system.



6113 HEALTH AND PREVENTION OF OCCUPATIONAL RISKS (I)

TOPIC 1

THE PREVENTION OF OCCUPATIONAL RISKS WITHIN AN INTERNATIONAL AND EUROPEAN UNION CONTEXT.

The prevention of occupational risks within an international context.
The prevention of occupational risks in the European Union.

TOPIC 2

THE PREVENTION OF OCCUPATIONAL RISK ACT 31/1995 OF 8 NOVEMBER

- 2.1. The prevention of occupational risks in Spain. Background.
- 2.2. The prevention of occupational risk act 31/1995 of 8 November.
- 2.3. The obligation to ensure safety.

TOPIC 3

TOPIC 3. PUBLIC INSTITUTIONS AND HEALTH AND SAFETY AT WORK

- 3.1. The public administration and its responsibilities in labor matters.
- 3.2. The health and safety at work institute.
- 3.3. The labor and social security inspectorate.
- 3.4. Other organizations.

TOPIC 4

THE RELATIONSHIP BETWEEN HEALTH AND WORK: DAMAGE TO HEALTH CAUSED BY WORK

- 4.1. General concepts.
- 4.2. The legal concept of a workplace accident.
- 4.3. Exclusions to the concept of a workplace accident.
- 4.4. Similar workplace accident situations.
- 4.5. Workplace and professional illnesses.
- 4.6. The assumption of employment-related risk in work accidents in terms of time and place.

TOPIC 5

THE PRINCIPLES OF PREVENTATIVE ACTION. PREVENTION PLANS

- 5.1. The principles of preventative action and the general obligations provided for in the prevention of occupational risk act.
- 5.2. Prevention plans and the integration of preventative action.
- 5.3. Risk assessment.



6114 DIRECTION AND MANAGEMENT OF HUMAN RESOURCES (I)

INTRODUCTION TO HUMAN RESOURCE MANAGEMENT

1. ORIGIN AND ORGANISATION OF THE ROLE OF HUMAN RESOURCES

- 1.1. Theories on people management.
- 1.2. Consideration of the human element within an organization.
- 1.3. New approaches to HR management.
- 1.4. The development of and current situation regarding the management of people.
- 1.5. The role of the Human Resources Unit.

COMPANIES AND THEIR HUMAN RESOURCE DEPARTMENTS

2. ORGANISATIONAL CULTURE.

- 2.1. Definition of the term “organizational culture”.
- 2.2. Importance and relevance of the study of a company's culture.
- 2.3. Model-based approaches to the study of business culture.
- 2.4. The management of cultural change.

3. WORK POSITION ANALYSIS AND DESCRIPTION

- 3.1. Definition of work position analysis and description.
- 3.2. Design and planning of a work position analysis and description project.
- 3.3. Gathering ADP information.
- 3.4. Main ADP uses and applications.

FORECASTING AND ATTRACTING HUMAN RESOURCES

4. STAFF RECRUITMENT

- 4.1. The supply of human resources: rotation and absenteeism.
- 4.2. Internal and external sources of candidates. Headhunting.
- 4.3. Staff recruitment: stages and conditioning factors. Job interviews.
- 4.4. Incorporating new staff and the reception process.

APPLYING AND MAKING USE OF HUMAN RESOURCES

5. PERFORMANCE ASSESSMENT

- 5.1. Definition of performance assessment.
- 5.2. Phases of the assessment process.
- 5.3. Uses of performance assessment.
- 5.4. Performance assessment and management methods.

6. ANALYSIS AND MANAGEMENT OF THE WORK ENVIRONMENT

- 6.1. Definition of the work environment and job satisfaction.
- 6.2. Work environment theory.
- 6.3. Factors which create job satisfaction or dissatisfaction.
- 6.4. Research into the work environment.



6115 ADMINISTRATIVE LAW

Topic 1

The public administration and administrative law

- I. The historical background of administrative law: the historical and political basis of administrative law. The separation of powers.
- II. The public administration and its legal characterization: administrative powers. The constitutional principles of the Spanish public administration.
- III. Approaches to the concept of administrative power.

Topic 2

Administrative acts

- I. Administrative acts: concept and characters. Elements. Perfection, validity and efficacy. The theory of the invalidity of the administrative act.
- II. The mandatory execution of administrative acts.
- III. e-Administration.
- IV. Citizens and their legal position.

Topic 3

The limitative activity of the public administration

- I. Administrative policing: concept, characters and limits.
- II. Sanctioning power: infractions and penalties Sanctioning procedure.

Topic 4

The promotion and development of the public administration

- I. Concept, character and types of promotion.
- II. Subsidies Legal framework.

Topic 5

The provision of public services

- I. Concept of public services and ways in which they are provided.

Topic 6

Expropriation activities

- I. The concept of and legal basis for forced expropriation. Expropriation procedure.

Topic 7

Administrative procedure

- I. Concept and role.
- II. General principles.

III. A study of the Public Administration and Common Administrative Procedures Act 39/2015 of 1 October.

Topic 8

Administrative appeals

- I. Appeals before an intermediate appellate court and their legal nature. Purpose and procedure.
- II. Administrative appeals for reconsideration and their legal nature. Purpose and procedure.
- III. Extraordinary appeals for review and examples thereof.

Topic 9

Contentious-administrative proceedings.

- I. Contentious-administrative appeals: Basis, parties, purpose and procedure.

Topic 10

The public administration's pecuniary liability

- I. Basis.
- II. Procedure.

Topic 11

Public sector contracts

- I. General notions.
- II. The parties to the contract.
- III. Contracting procedures.

6116 SOCIAL SECURITY LAW (II)

Topic 1

The protective aspect of Social Security (I)

- 1.1. The protected contingencies.
- 1.2. The special nature of the protected contingencies.
 - 1.2.1. Workplace accidents: legal status.
 - 1.2.2. Work-related illness.
 - 1.2.3. Risks during pregnancy.
 - 1.2.4. Risks during breast feeding.

Topic 2

The protective aspect of Social Security (II)

- 2.1. The legal framework of protection.
- 2.2. Business liability in benefit provision matters: examples of scope and allocation.
- 2.3. Mechanisms that protect the beneficiary.



- 2.3.1. The principle of automaticity in the payment of benefits.
- 2.3.2. The principle of the Administration's subsidiary liability.

Topic 3

The protective aspect of Social Security (III)

- 3.1. Benefits: concept and types.
- 3.2. The nature of benefits.

Topic 4

Temporary disability

- 4.1. The concept and causes of temporary disability.
- 4.2. Financial benefit: origin, duration, amount, suspension and withdrawal.

Topic 5

Benefits paid for risks during pregnancy and breast feeding

- 5.1. Risks during pregnancy: contingencies and the nature of the protection.
- 5.2. Risks during breast feeding: contingencies and nature of the protection.

Topic 6

Maternity and paternity benefits

- 6.1. Maternity benefits.
 - 6.1.1. Determining factors in maternity. Considerations regarding the recipient of the benefit.
 - 6.1.2. Financial benefit: origin, duration, amount, suspension and withdrawal.
- 6.2. Maternity benefit: contingencies and the dynamic of the offered protection.
- 6.3. Paternity benefit: contingencies and the dynamic of the offered protection.

Topic 7

Benefit paid for the care of minors suffering from serious illness

- 7.1. Contingencies.
- 7.2. Dynamic of the offered protection.

Topic 8

Permanent disability

- 8.1. Concepts and degrees of disability.
- 8.2. Financial benefit: origin, amount and withdrawal.
- 8.3. Permanent disability reviews.
- 8.4. Permanent non-debilitating injuries.

Topic 9

Retirement pensions

- 9.1. Contingencies.
- 9.2. Financial benefit: origin, duration, amount, suspension and withdrawal.

Topic 10

Non-contributory pensions

- 10.1. Non-contributory invalidity pensions: origin, amount and withdrawal of benefit payments.
- 10.2. Retirement pensions: origin, amount and withdrawal of benefit payments.

Topic 11

Death and survival benefits

- 11.1. Contingencies and the recipient.
- 11.2. Widow's pensions.
- 14.3. Temporary widow's pensions.
- 14.4. Orphan's pensions.
- 14.5. Benefits paid to family members.
- 14.6. Special lump-sum compensation payments.
- 14.7. Death grants.

Topic 12

Healthcare benefits

- 12.1. The protected person: the concept of the insured party. Other protected parties.
- 12.2. Content and dynamic of healthcare benefits.

6117 HEALTH AND PREVENTION OF OCCUPATIONAL RISKS (II)

TOPIC 1

OBLIGATIONS AND RESPONSIBILITIES OF THE INVOLVED PARTIES

- 1.1. The business owners' general and specific obligations.
- 1.2. Specific obligations applicable to business owners and other agents.
- 1.3. Worker's rights and obligations.

TOPIC 2

LIABILITY DERIVED FROM BREACHES OF PREVENTION OF OCCUPATIONAL RISK REGULATIONS

- 2.1. Introduction.
- 2.2. Liability and criminal sanctions.
- 2.3. Civil liability.
- 2.4. Administrative liability.
- 2.5. Social security liability and benefit surcharges.
- 2.6. Special cases of liability.

TOPIC 3

RISK PREVENTION ORGANISATION IN THE COMPANY

- 3.1. Introduction.
- 3.2. The business owners' personal assumption of prevention activity.
- 3.3. Assignment of workers.
- 3.4. Prevention services.

TOPIC 4

THE ORGANISATION OF PREVENTION RESOURCES PREVENTION OF OCCUPATIONAL RISK AND WORKERS' REPRESENTATION IN PREVENTION ACTIVITY

- 4.1. The training and preparation required to undertake prevention activities.
- 4.2. The availability of prevention resources in the workplace.
- 4.3. Workers' representation bodies and their role in prevention activities.

TOPIC 5

PSYCHO-SOCIAL RISK IN THE WORKPLACE: LEGAL APPROACHES TO BULLYING AND MOBING

- 5.1. General theory of bullying and mobbing.
- 5.2. Bullying and mobbing and the spanish legal system.

6118 DIRECTION AND MANAGEMENT OF HUMAN RESOURCES (II)

MAINTAINING HUMAN RESOURCES

1. JOB ASSESSMENT

- 1.1. Concept an purpose of job assessment.
- 1.2. The stages of a job assessment plan.
- 1.3. Factors considered in job assessment.
- 1.4. Assessment systems and approaches: quantitative and non-quantitative methods.

2. REMUNERATION SYSTEMS

- 2.1. The concept of and approaches to remuneration.
- 2.2. Remuneration policy: general principles.
- 2.3. Forms of remuneration: The design of the salary structure.
- 2.4. Social benefit plans.

THE DEVELOPMENT OF HUMAN RESOURCES

3. STAFF TRAINING AND DEVELOPMENT

- 3.1. The concept of staff training.
- 3.2. The process of drawing up a company training plan.
- 3.3. The new concept of human resources training and development.



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4. CAREER PLANNING

- 4.1. The definition of career planning.
- 4.2. The various phases of a company's career development program.
- 4.3. Taking stock of human potential.

5. REDUNDANCY PLANS AND SEPARATION MANAGEMENT

- 5.1. Strategies and tactics when implementing employee offboarding.
- 5.2. Workforce reduction management. Outplacement.

6. CORPORATE SOCIAL RESPONSIBILITY

- 6.1. Definition of CSR terms.
- 6.2. The scope of CSR and its stakeholders.
- 6.3. Corporate Social Responsibility management tools.

6119 NEW TENDENCIES IN STAFF MANAGEMENT

Unit 1

Topic 1

Changes and new trends in the role of staff management.

Topic 2

Knowledge management.

Topic 3

People management and quality control systems.

Topic 4

Competency-based management.

Unit 2

Topic 5

Overseeing change, productivity and teamwork.

Topic 6

Managing the work-family balance.

Topic 7

Expatriate management.

Topic 8

Other models.

6120 SOCIO-LABOUR AUDITING

INTRODUCTION. GENERAL CONCEPTS

Topic 1. Concept and approaches to socio-occupational auditing.

Topic 2. Design of the audit plan.

AUDIT OF THE HUMAN RESOURCES ROLE

Topic 3. Audit of the human resources role: recruitment, selection, reception and socialization.

Topic 4. Audit of internal communication.

Topic 5. Audit of the social climate.

Topic 6. Audit of the development of human resources: training, mobility, professional career.

Topic 7. Audit of remuneration policy.

OCCUPATIONAL AND SOCIAL SECURITY AUDIT

Topic 8. Legal-occupational audit.

Topic 7. Social Security audit.

6121 EMPLOYMENT SANCTION LAW

Topic 1. Employment sanction law

1.1. Concept and meaning.

1.2. The parties involved in sanction law.

1.3. Principles and procedural regulations.

Section 1. Management disciplinary power

Topic 2. Private sanctions

2.1. Executive authority and sanctioning power.

2.2. The worker as the subject of private sanctions.

2.3. Regulating private sanctions: infringements and penalties.

Topic 3. Sanctioning procedure

3.1. Procedure to be followed when imposing sanctions.

3.2. Extrajudicial remedies.

3.3. Legal protection.

Section 2. Workplace sanction administrative law

Topic 4. Administrative infringements and social order

4.1. The Infringements and Penalties Act and social order.

4.2. Types.



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Topic 5. Administrative sanctioning procedure

- 5.1. Subjective elements.
- 5.2. Administrative sanctioning procedure.

Topic 6. Review of administrative sanctioning procedure

- 6.1. Administrative appeals.
- 6.2. Effective legal protection.

Section 3. Criminal labor law

Topic 7. General theory of offences and penalties

- 7.1. Crimes and misdemeanors.
- 7.2. Penalties.

Topic 8. Labor offences

- 8.1. Illegal working conditions.
- 8.2. Illegal hiring of labor.
- 8.3. Offences against the health and safety of the workers.
- 8.4. Workplace discrimination.
- 8.5. Offences against trade union freedom and the right to take industrial action.
- 8.6. Offences against the social security system and others.

Topic 9. Civil and criminal liability

- 9.1. The penalty system.
- 9.2. Civil liability.
- 9.3. Criminal punishment and administrative sanction.

6122 TAX LAW IN LABOUR RELATIONS

Topic 1. INTRODUCTION TO THE SPANISH TAX SYSTEM

1. Introduction.
2. Tax powers in Spain: constitutional principles.
3. Tax law: concepts and categories.
4. Regulatory sources.
5. Interpretation and application of tax law.
6. Structural tax elements.
7. Tax debt: discharge and guarantees.
8. Tax application.
9. Administrative information: the information program, consultations, economic-administrative rulings.
10. Websites: the Spanish tax office and the Castilla y León regional government.
11. The Regional Taxpayer Defense Council.
12. Jurisprudence databases: Westlaw.

Topic 2. LOCAL TAXES

1. Tax powers in Spain's municipalities.
2. Compulsory taxes.
 - 2.1. Property Tax.
 - 2.2 Business Activities Tax.
 - 2.3. Motor Vehicle Tax.
3. Optional taxes.
 - 3.1. Construction, Installation and Works Tax.
 - 3.2. Local Capital Gains Tax.
4. Municipal cases.

Topic 3. TAXATION IN THE REGIONAL AUTONOMOUS COMMUNITIES

1. Tax powers in Spain's Autonomous Communities: Tax office responsibilities and limits.
2. Own taxes.
3. Assigned taxes.
 - 3.1. Capital tax.
 - 3.2. Inheritance and donation tax: the taxable event, establishing the tax base, tax liability, tax debt and tax returns.
 - 3.3. Property Transfer and Certified Legal Documents Tax: the taxable event, establishing the tax base, tax debt and formal obligations.
4. Independent *foral* tax systems.
5. Other systems.
6. The general tax framework in Castilla y León.

Topic 4. PERSONAL INCOME TAX. GENERAL CHARACTERISTICS AND TERRITORIAL, TEMPORAL AND SUBJECTIVE ASPECTS

1. Introduction.
2. Characteristics of the Spanish personal income tax system. The dual nature of the tax.
3. Assignment to the Autonomous Communities: regulatory responsibilities.
4. Taxation and the taxable event.
 - 4.1. The concept and make-up of income.
 - 4.2. The exclusion of income subject to the Inheritance and Donation Tax.
5. The territorial aspect of the taxable event: residency.
6. The taxation of individuals who are not resident in Spain.
7. Temporal elements of taxation.
 - 7.1. The tax period.
 - 7.2. Accrual.
 - 7.3. Criteria regarding the temporary imputation of income and expenses.
8. The subjective aspect of the taxable event. The individualization of income.

Topic 5. TAX-EXEMPT INCOME

1. Introduction.
2. Types of tax-exempt income.
3. Severance packages.
4. Invalidation and unemployment benefits.
5. Earned income from work undertaken abroad.

Topic 6. PERSONAL INCOME TAX. EARNED INCOME: MONEY AND PAYMENT IN KIND

1. Concept. Classification and quantification.
2. Wages and salaries.
3. Payment in kind.
 - 3.1. Types of payment in kind.
 - 3.2. Assessment of payment in kind.
4. Travel and per diem expenses.
5. Reductions due to irregular income.
6. Deductible expenses: net income.
7. Special reduction in employment remuneration.
8. Withholdings and payments on account.

Topic 7. THE SOCIAL PROVISION: TAXATION

1. Introduction.
2. Contributions to basic social security systems.
 - 2.1. Social security contributions. Nature and deductibility.
 - 2.2. Business and professional contributions.
 - 2.3. Contributions to obligatory mutual insurance funds for public workers and mutual societies and funds which replace the social security system.
3. Benefits paid by basic social security systems.
 - 3.1. Unemployment benefits.
 - 3.2. Retirement benefits.
 - 3.3. Disability benefits.
 - 3.4. Benefits paid on death and to widows and orphans.
4. Pension plans and funds.
 - 4.1. Reductions for contributions to welfare systems.
5. Alternatives to pension plans and funds.
 - 5.1. Friendly societies.
 - a) The taxability of contributions and benefits.
 - b) Friendly societies and professional sportspeople.
 - 5.2. The taxability of group insurance policies.
 - 5.3. Company savings and insurance plans.
 - 5.4. Non-group insurance contracts. Assured savings plan benefits.
 - 5.5. Systematic individual savings plans (PIAS).

5.6. Dependency insurance.

Topic 8. PERSONAL INCOME TAX. CAPITAL INCOME, INCOME FROM ECONOMIC ACTIVITIES, CAPITAL GAINS AND LOSSES

1. Capital gains.
 - 1.1. Capital gains on property.
 - 1.2. Capital gains on movable assets.
2. Income from economic activities. Income from professional activities.
 - 2.1. Concept.
 - 2.2. Approaches to calculation and estimation: direct estimate (normal, simplified and objective estimate).
 - 2.3. Instalment payments.
 - 2.4. Formal obligations: book-keeping and invoicing obligations.
3. Capital gains and losses.
4. Income from investment property.

Topic 9: PERSONAL INCOME TAX PERSONAL INCOME TAX (V): TAX BASE AND NET BASE, RATES AND PAYMENTS AND FAMILY TAXATION

1. Types of income: general and savings.
2. Income integration and compensation.
3. Taxable income.
 - 3.1. Reductions for contributions to welfare systems.
 - 3.2. Reductions for contributions to welfare systems set up for disabled persons.
 - 3.3. Reductions for contributions to the protected equity of disabled persons.
 - 3.4. Reductions for compensatory pensions.
 - 3.5. Other reductions.
4. Personal and family minimum income.
5. The doubling of tariffs: state and regional.
6. Deductions: investment in a person's primary residence, deductions for donations, other deductions.
7. The net tax amount.
8. The family unit and the joint assessment option. The essential elements of the joint assessment system.

Topic 10. PERSONAL INCOME TAX. TAX MANAGEMENT AND THE CALCULATION OF WITHHOLDINGS

1. The obligation to declare.
2. Declaration and settlement.
3. The obligation to make estimated payments.
 - 3.1. General regulations.



- 3.2. The calculation of withholdings based on their source Withholdings from work-related income.
- 3.3. Obligations of the tax withholder and the taxpayer to make payment.
- 3.4. Instalment payments.

Topic 11. THE TAXABILITY OF NON-RESIDENT INCOME FROM WORK. INCOME FROM WORK WITHIN A CONTEXT OF INTERNATIONAL AND EU TAXABILITY

1. Non-resident income tax.
 - 1.2 The nature, object and scope of the application.
 - 1.3. The taxable event and exemptions.
 - 1.4. Tax base.
 - 1.5. Payment. Reference to the reduced rates applicable to pensions and other income from work.
 - 1.6. Withholdings.
 - 1.7. Formal obligations.
2. Income from work and the OECD Model Convention.
 - 2.1. Article 15 of the Model Convention: the taxability of salaries and other work-related remuneration.
 - 2.2. Article 17: the taxability of artists and sportspeople.
 - 2.3. Article 18: the taxability of pensions.
 - 2.4. Article 19: the taxability of the earnings of public employees.
 - 2.5. Other income.

Topic 12. VALUE ADDED TAX (I)

1. Value Added Tax.
 - a) Background and current regulation.
 - b) General characteristics.
 - c) Definitive VAT system within the framework of the EU.
2. The taxable event:
 - a) The supply of goods and provision of services.
 - b) Intra-community operations.
 - c) The import of goods.
3. Exemptions.
4. Taxable subjects, taxes invoiced and liable parties. Inversion of the status of taxable subject.

Topic 13. VALUE ADDED TAX (II)

1. The tax base. general and special regulations.
2. Tax debt.
 - a) Types of taxation.
 - b) Deductions: general regulations and special tax deduction circumstances.
 - c) Rebates.
3. Special tax systems.

4. Tax management.
 - a) Declarations and settlements and *ex-officio* provisional settlements.
 - b) Accounting, recording and invoicing obligations.

Topic 14. CORPORATE INCOME TAX GENERAL INFORMATION

1. Corporate income tax.
 - a) Background, legislative development and current regulation.
 - b) General characteristics.
2. The taxable event.
3. Taxable subjects.
4. Taxable income.
 - a) Accounting profit and adjustments thereto.
 - b) Compensation for tax-loss carryforwards.
5. Types of taxation.
6. Tax debt: full contribution and deductions to avoid double taxation, both domestic and international, and premiums and deductions to incentivize certain activities.
7. Special systems.

Topic 15. EUROPEAN UNION TAX LAW: GENERAL INFORMATION

1. Sources.
2. Tax powers in the European Union.
3. Tax harmonization.
4. Tax systems. Own resources.

6123 THE MANAGEMENT OF LABOUR COSTS AND REMUNERATION

Unit 1.

1. Introduction.
2. Basic guidelines for the design of remuneration systems.
3. Set remuneration i: structure.
4. Set remuneration ii: equity and competitiveness.

Unit 2.

5. Variable remuneration i: structure.
6. Variable remuneration ii: systems.
7. Fringe benefits.

Unit 3.

8. Remuneration management software.

6124 THE ISSUE OF IMMIGRATION AND ITS IMPACT IN THE LABOUR MARKET

The immigration experience.

Topic 1. INTRODUCTION

- 1.1. Historical background.
- 1.2. The characteristics of current migratory flows.
- 1.3. The different types of migrants.

Topic 2. Concepts and theories of immigration

- 2.1. The classic American model of assimilation.
- 2.2. Cultural pluralism or multiculturalism?
- 2.3. Criticism of the classic theories.
- 2.4. New theoretical approaches.

Topic 3. The decision to emigrate

- 3.1. Why people emigrate?
- 3.2. Who emigrates?

Topic 4. The effects of immigration

- 4.1. Effects of immigration on the country of destination.
- 4.2. Effects of immigration on the country of origin.

Topic 5. Illegal immigration

- 5.1. Economic and political analysis of illegal immigration.
- 5.2. Illegal immigration and public opinion.
- 5.3. Discrimination.

Topic 6. Immigration in Europe

- 6.1. Immigration in countries in southern Europe.
- 6.2. Other European models of immigration.
- 6.3. European Union immigration policies.

Topic 7. Immigration in Spain

- 7.1. Causes of immigration.
- 7.2. Consequences of immigration.
- 7.3. Effects of immigration.

➤ 4th year

6125 PROCEDURAL LABOUR LAW I

GENERAL

Jurisdiction and authority of social order bodies.

Jurisdiction.

Authority.

The parties involved in the labor process.

Introduction.

Capacity.

Legitimation.

Representation.

The plurality of the parties.

The intervention of the Wage Guarantee Fund.

The accumulation of actions and processes.

The accumulation of actions.

The accumulation of processes.

Procedural acts.

Procedural measures.

Procedural resolutions.

Communication acts.

Avoidance of the process.

Conciliation and mediation.

The exhaustion of administrative procedures.

The principles of the process and procedural duties.

The principles of the labor process.

The principles of the labor procedures.

Procedural duties.

THE REGULAR PROCESS

Preparatory acts and preliminary diligence, covering the anticipation and securing of evidence and precautionary measures.

Basic concepts.

Presentation of the case.

Requirements.

Admission of the case.

The drafting of conciliation and court procedures.

The suspension of conciliation and court procedures.



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Conciliation proceedings and questions prior to a court hearing.
The holding of conciliation proceedings.
The presence of a judge.
Previous judicial rulings.
Oral proceedings.
Oral proceedings: phases.
Allegations.
The taking of evidence.
Types of evidence.
The burden of proof.
Conclusions.
Concluding proceedings.
The record of proceedings and the ruling.
The record of proceedings.
The ruling: term and content.
The small claims court.
Concept.
Characteristics of the process.

6126 NEGOTIATION TECHNIQUES

Nature of the conflict

Topic 1. Conflict in organizations

- Conditions that provoke conflict.
- Conflict provocation.

Topic 2. Conflict management

- Conflict handling and resolution.
- Contextual aspects of the conflict.
- Conflict management.

Topic 3. Conflict management assessment

- Assessment of style and conduct.
- Emotional aspects.

The negotiation process

Topic 4. The nature of the negotiation

- Negotiation.
- The study of negotiation.
- The negotiation process.
- Types of negotiation.

Topic 5. Planning the negotiation

- Anticipation and preparation.
- The fixed-pie myth.
- Preparation techniques.
- Analysis of the negotiation.

Topic 6. The personal characteristics of the negotiators

- Negotiation mistakes.
- Personality traits.
- Motivational aspects.

Topic 7. Negotiating strategies

- Knowledge of the negotiation.
- The theory of negotiating needs Strategies.
- Philosophy and styles of negotiation.

Topic 8. Negotiating teams Communication

- Choosing a negotiator.
- The communication process.

Topic 9. The negotiator's tools

- Negotiation tactics: preparatory, initial, general...
- Planning counter-tactics.
- How to break a deadlock in a negotiation.
- How to make and obtain concessions.

Mediation

Topic 10. Mediation

- Benefits and advantages.
- The structure of mediation.
- Mediation techniques and skills.

6127 STRATEGIC PEOPLE MANAGEMENT

Section 1. Key concepts

Introduction: Strategic management of the company.
Human resources: key strategic factor. Models.

Section 2. Strategic management of the company

The analysis of the context from a strategic HR perspective.

Internal analysis from a strategic HR perspective.
Drawing up and implementing HR strategies.
Strategic control of human resources. Social balance.

6128 SOCIAL SECURITY PRACTICE

Topic 1. The application of the Social Security system

- 1.1. The General System and its field of application.
- 1.2. The field of application of the Special System for Self-Employed Workers.
- 1.3. Practical cases.

Topic 2. The legal framework of the assurance system

- 2.1. Registering companies in the General System.
- 2.2. Employee affiliation.
- 2.3. Registration and deregistration of employees in the General System.
- 2.4. Situations that are similar to registration: special agreements and the Social Security system.
- 2.5. Practical cases.

Topic 3. Contribution and collection

- 3.1. Contribution bases and types.
- 3.2. Contribution – special cases.
- 3.3. Contribution reductions and premiums.
- 3.4. The extemporaneous collection of contributions.

Topic 4. Subsidies for the suspension of employment and reduction in the working day due to the serious illness of a son or a daughter

- 4.1. Temporary disability.
- 4.2. Maternity and paternity.
- 4.3. Risks faced during pregnancy and breast feeding.
- 4.4. Reduction in the working day due to the serious illness of a son or daughter below legal age.
- 4.5. Practical cases.

Topic 5. Permanent disability pensions

- 5.1. The triggering event.
- 5.2. Requirements in order to be a beneficiary.
- 5.3. Amount.
- 5.4. Practical cases.

Topic 6. Contributory retirement pension

- 6.1. Requirements in order to be a beneficiary.
- 6.2. Early retirement.
- 6.3. Amount.
- 6.4. Practical cases.

Topic 7. Non-contributory pensions

- 7.1. Non-contributory invalidity pensions.
- 7.2. Non-contributory retirement pensions.
- 7.3. Practical cases.

Topic 8. Death and survival benefits

- 8.1. Widow's pensions.
- 8.2. Orphan's pensions.
- 8.3. Other.
- 8.4. Practical cases.

6129 PROCEDURAL LABOUR LAW (II)

PROCEDURAL ARRANGEMENTS

1. Disciplinary dismissal.
2. Challenges to sanctions.
3. Claiming a procedural salary from the state.
4. Cancellation of the contract for objective reasons, for collective dismissal and other motives.
5. Holiday, electoral material, geographical mobility, substantial changes to working conditions and the reconciliation of personal and family life with work, either recognized legally or conventionally.
6. Social Security benefits.
7. *Ex-officio* proceedings.
8. Collective conflict proceedings.
9. Challenges to trade union statutes and business associations which seek their reform.
10. The protection of fundamental rights and public freedoms.

MEANS OF JUDICIAL REDRESS

1. Prior considerations.
2. Appeals against court orders and records, measures of organization of procedure and decrees.
3. Appeals against sentences: appeals for reversal.
4. Appeals against sentences: appeals for cassation.
5. Appeals against sentences: appeals for cassation for unification of doctrine.

6. Review of final judgement.

THE EXECUTION PROCESS

1. The execution of an enforceable judgments and other rulings.
2. Pecuniary execution.
3. The execution of final dismissal rulings.
4. The execution of final rulings concerning public bodies.

6131 INTEGRATED LABOUR LAW PRACTICE

1. The sources of law.

- 1.1. Principles and sources of Social Law.

2. The individual employment relationship.

- 2.1. Acts prior to recruitment.
- 2.2. Recruitment.
- 2.3. Salary and contributions.
- 2.4. Modification, suspension and conclusion of the employment relationship.
- 2.5. Employee offenses and sanctions.

3. Collective employment relationships.

- 3.1. Trade union freedom.
- 3.2. Representative bodies.
- 3.3. Electoral procedure.
- 3.4. Collective negotiation.
- 3.5. Industrial action and lockouts.

4. Health and safety at work.

- 4.1. Company obligations.
- 4.2. Employee obligations.
- 4.3. Responsibilities.

5. Labor proceedings.

- 5.1. Prior conciliation.
- 5.2. Claims.
- 5.3. Appeals.

6. Labor inspection and authority.

- 6.1. Infringement and payment records.



6134. STAFF RECRUITMENT AND SELECTION

Introduction.
People planning processes.
Staff recruitment.
The recruitment and selection process.
Sources of recruitment.
Staff selection.
Selection – process and techniques.
Staff selection and the job interview.
Skill-based selection.
Job seeking.
Planning one's job seeking.

6135 CORPORATE SOCIAL RESPONSIBILITY

PART ONE

TOPIC 1. From ethics to corporate social responsibility.

TOPIC 2. Stakeholder groups.

TOPIC 3. The conceptual framework of corporate social responsibility.

PART TWO

TOPIC 4. Corporate social responsibility in an international context.

TOPIC 5. Corporate social responsibility in a european context.

TOPIC 6. Corporate social responsibility in a spanish context.

PART THREE

TOPIC 7. Corporate social responsibility – tools and communication.

TOPIC 8. Iso 26000.

TOPIC 9. Standardising corporate social responsibility information: integrated reports.

PART FOUR

TOPIC 10. Finance and corporate social responsibility.

TOPIC 11. Communication and corporate social responsibility.

TOPIC 12. Corporate governance.