



IDENTIFYING DATA

Financial and Global Bio-Industries Business

Subject	Financial and Global Bio-Industries Business			
Code	V02M123V01214			
Study programme	(*)Máster Universitario en Ciencias Biolóxicas: Bioloxía Molecular, Computacional e Ambiental e Bio-Industrias			
Descriptors	ECTS Credits	Type	Year	Quadmester
	6	Optional	1st	2nd
Language				
Department				
Coordinator	Fernández-Feijoo Souto, Belén			
Lecturers	Fernández-Feijoo Souto, Belén			
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Web				
General description	The aim of this subject is to provide students with the basics of accounting and finance for a better understanding of business.			

Competencies

Type A	Code	Competences Specific
	A1	(*)To know the scientific method and the correct use of the scientific terminology as well as to acknowledge the contribution that scientific research provides to the overall knowledge and professional practice.
	A2	(*)Ability to describe and to analyse biological diversity, the mechanisms determining the interactions with the biotic and abiotic environment and being able to select those which might have technical applications.
	A3	(*)Ability to manage and/or to develop basic tools for validating and analysing data by means of statistics and bioinformatics.
	A4	(*)To know the ethical and legal aspects governing the collection and the handling of biological samples, organisms and habitats.
	A5	(*)Ability to design, evaluate and implement models of biological structures, systems and processes.
	A6	(*)To learn the sampling techniques and the instrumental methodologies, in the field and laboratory, for their application in the Biological Sciences
	A7	(*)To have an integrated view of the R&D processes and their possible transfer to the industrial sector. Planning and supervising facilities together with managing their human and economic resources.
	A8	(*)Ability to classify, evaluate, conserve, restore and manage natural and productive systems. Developing and implementing land management and sustainability plans.
	A9	(*)To understand and know how to apply quality control systems and safety protocols in any biological laboratory of the public or private sector.
	A10	(*)To acquire the professional ability to teach and spread Biology and to offer expertise advice for elaborating scientific, technical and socioeconomic biology reports. Address environmental consulting.

A11 (*)To perform an individual Master Project (critical and in-depth study) under the supervision of a tutor in a research or working environment demonstrating that skills have been acquired.

Type B Code Competences Transversal

B1	(*)Dissemination of results and conclusions of the biological studies, in oral and written English, through complex presentations that address ideas related with R&D in Biology.
B2	(*)Managing computational, laboratory, field and industrial techniques in order to obtain, process and apply the acquired information.
B3	(*)Disseminating and broadcasting ideas in contexts both academic and non-specialised.
B4	(*)Reflecting on social and ethical responsibilities.

Learning aims

Subject competences	Typology	Competences
(*)To have an integrated view of the R&D processes and their possible transfer to the industrial sector. Planning and supervising facilities together with managing their human and economic resources.	know Know How	A7
(*) To acquire the professional ability to teach and spread Biology and to offer expertise advice for elaborating scientific, technical and socioeconomic biology reports. Address environmental consulting.	know Know How	A10
(*)To perform an individual Master Project (critical and in-depth study) under the supervision of a tutor in a research or working environment demonstrating that skills have been acquired.	Know How	A11
(*)Disseminating and broadcasting ideas in contexts both academic and non-specialised.	Know How	B3
(*) Reflecting on social and ethical responsibilities.	Know be	B4
To identify accounting information users and the specific information they need	know	A7
To analyze accounting information	Know How	A7
To interpret financial statements	Know How	A7
To apply basic financial criteria	know Know How	A7
To identify and manage different financial sources	know Know How	A7
To identify and calculate basic managerial indicators	know Know How	A7

Contents

Topic	
1. Introduction	What is accounting? Who uses accounting? Assets, liabilities and capital The accounting equation
2. Recognizing and recording accounting transactions	Double-entry bookkeeping Balancing accounts Accounting books
3. Preparation and analysis of financial statements	Prime entries: Inventories, Debts and current and non-current liabilities Accounting adjustments Financial summaries: Income statement and Balance sheet
4. Financial statement analysis	Preliminary analysis Horizontal and vertical analysis Ratio analysis
5. Time value of money	Present value Future value Interest and discount rates
6. Financial sources	Long-term resources: capital, loans and finance leases Short-term resources: debts, suppliers, others Internal sources of finance

Planning

	Personalized attention	Assessment	Ordinary class hours A	Face-to-face hours outside the classroom Guided academic environment B	Student's work factor C	Outside the classroom hours D	Total hours (A+B+D) E
Case studies / analysis of situations	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	20	0	3	60	80
Troubleshooting and / or exercises	<input type="checkbox"/>	<input type="checkbox"/>	5	0	3	15	20
Master Session	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	12	0	3	36	48
Practical tests, real task execution and / or simulated.	<input type="checkbox"/>	<input checked="" type="checkbox"/>	2	0	0	0	2
Total hours E:							150
Work load in UVIGO ECTS credits:							6

*The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.

Methodologies

	Description
Case studies / analysis of situations	Following the practical learning process of the student groups. Exposure and solution of accounting and finance cases in small groups.
Troubleshooting and / or exercises	Solving problems in practical seminars, with the guidance of the teacher and a posteriori development of similar cases by the students.
Master Session	Keynote sessions. The teacher presents the most relevant contents and as well as those that are more conceptually difficult. Monitoring learning.

Personalized attention

	Description
Master Session	Collaborative learning through a set of activities and tests proposed to the student. The student carries out this set of tasks autonomously, following the learning path scheduled for their work in class and at home.
Case studies / analysis of situations	Collaborative learning through a set of activities and tests proposed to the student. The student carries out this set of tasks autonomously, following the learning path scheduled for their work in class and at home.

Assessment

	Description	Qualification
Master Session	Questions to be discussed during the key sessions.	15
Case studies / analysis of situations	Case studies to be analysed and solved in small groups.	35
Practical tests, real task execution and / or simulated.	Practical tests to be solved individually.	50

Other comments and second call

Sources of information

Black, G., Introduction to Accounting and Finance, Second edition, Prentice Hall
Horngren, C.T.; Harrison, W.T.; Robinson, M.A., Accounting, Sixth edition, Prentice Hall
Gitman, L.J.; Madura; J., Introduction to Finance , , Addison Wesley
www.coursera.org, , ,

Recommendations

Subjects that it is recommended to have taken before

Human Resources Management and Leadership/V02M123V01213
Introduction to Bio-Industries Management and Business Development in Life Sciences/V02M123V01114