Faculty of Business and Tourism

# GENERAL SPECIFICATIONS

## BACHELOR'S DEGREE IN FINANCE AND ACCOUNTING (FICO)

**2026 / 2027**

**Subject Data**

**Name:**

Creación de Empresas DLEX

**English name:**

Entrepreneurship

| **Code:** | **Type:** |
|---|---|
| 858610223 | Basic |

**Hours:**

| | **Total** | **In class** | **Out class** |
|---|---|---|---|
| **Time distribution** | 150 | 45 | 105 |

**ECTS:**

| **Standard group** | **Small groups** | | | |
|---|---|---|---|---|
| | **Classroom** | **Lab** | **Practices** | **Computer classroom** |
| 4.8 | 1.2 | | | |

| **Departments:** | **Knowledge areas:** |
|---|---|
| Dirección de Empresas y Marketing / Business and Marketing Department | Organización de Empresas / Business Management |
| | |

| **Year:** | **Semester** |
|---|---|
| Fourth | 2 |

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| TEACHING STAFF | | |
|---|---|---|
| **Name:** | **E-mail:** | **Telephone** |
| Juan Diego Borrero | jdiego@uhu.es | +34 959 21 79 01 |
| | | |
| **Others Data (Tutoring, schedule... )** | | |

OFFICE HOURS
Tue, Thu: 10:30-13:30.
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Please confirm by sending an email to jdiego@uhu.es

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| SPECIFIC INFORMATION OF THE COURSE |
|---|
| **1. Contents description:** |
| 1.1 In English: |
| Introduction and theoretical basics to business establishment. The entrepreneurial process: characteristics and basic elements. The undertaking in the current context. |
| 1.2 In Spanish: |
| Introducción y fundamentos teóricos de la creación de empresas. El proceso emprendedor: características y elementos básicos. El emprendimiento en el contexto actual. |

| **2. Background:** |
|---|
| 2.1 Situation within the Degree: |
| This course complements the knowledge acquired during the Bachelor degree. In particular, “Entrepreneurship” subject is included in the “Professional Projection” Module. |
| 2.2 Recommendations |
| Have knowledge of the different functional areas of the company, specifically basic training in Strategic management, Marketing and Financial Management. |

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## 3. Objectives (as result of teaching):

1.- GENERAL OBJECTIVES
To acquire a global understanding of the fundamental aspects of business and align them with the technical procedures required for its creation and operation.

2.- SPECIFIC OBJECTIVES
To develop the habit of environmental scanning to identify viable business ideas.
To foster an interest in entrepreneurship and business creation.
To discover the advantages and disadvantages of owning a business.
To understand the different stages and phases involved in the business creation process.
To conduct an economic and financial feasibility study for a business startup project.
To acquire the necessary competencies to launch a new business venture.
To develop skills for drafting the strategic plan of a new company.
To build the capacity to establish the organizational structure of a business.

The learning activities of this course are designed to help students understand the basic concepts of business creation and management, as well as to develop the ability to apply theoretical knowledge to specific problems in the field of entrepreneurship.

All relevant materials for both theoretical and practical sessions will be available on the Moodle virtual platform. The course page will include information regarding the syllabus, the schedule, timetables for lectures and practical seminars, as well as useful links.

For lectures, the resources used will include traditional and electronic whiteboards, computer-assisted slide presentations, and supplementary material provided by the faculty (handouts, digital files, etc.).

Practical sessions will apply the content covered in lectures. Emphasis will be placed on problem-solving mechanisms, their limitations and advantages, as well as a critical analysis of the results achieved. These practical sessions will be interactive; student participation will be highly encouraged and factored into the final evaluation to enhance the learning process.

## 4. Skills to be acquired

### 4.1 Specific Skills:

CB2. Know how to apply their knowledge to their work or vocation in a professional way. They should also possess the skills that are usually demonstrated through the elaboration and defence of arguments and in problem solving within their area of study.
CB4..

### 4.2 General, Basic or Transversal Skills:

GC1 - Develop cognitive, instrumental, and attitudinal competencies in the context of Finance and Accounting.
BC1 - Demonstrate possession and understanding of knowledge in an area of study that builds upon general secondary education and is typically at a level that, while supported by advanced textbooks, also includes aspects involving knowledge from the forefront of their field of study.
BC2 - Know how to apply their knowledge to their work or vocation in a professional manner and possess the competencies typically demonstrated through the development and defense of arguments and the resolution of problems within their area of study.
BC3 - Ability to gather and interpret relevant data (usually within their area of study) to make judgments that include reflection on relevant social, scientific, or ethical issues.
BC4 - Be able to convey information, ideas, problems and solutions to both specialised and non-specialised audiences.
BC5 - Develop the learning skills necessary to undertake further studies High degree of autonomy.
TC2 - Development of a critical attitude in relation to the ability to analyze and synthesize.
TC3 - Development of an inquiry-based attitude that allows for the continuous review and advancement of knowledge.
TC4 - Ability to use Information and Communication Skills in professional practice.
TC5 - Mastery of strategies for active job searching and entrepreneurial skills.

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## 5. Training Activities and Teaching Methods

### 5.1 Training Activities:

- Theory/practice sessions on the program content.
- Academically directed activities led by faculty: seminars, lectures, project development, debates, group tutorials, and assessment/self-assessment activities.
- Individual/independent student work.

### 5.2 Teaching Methods:

- In-person lectures.
- In-person practical classes.
- Supervised independent work.
- Assessment tests.
- Tutorials.

### 5.3 Development and Justification:

The learning activities for this course are designed to introduce and help students understand the fundamental concepts of business creation and management, and to develop the ability to apply theoretical knowledge to specific problems within the business creation process.

All necessary materials for the lectures and practical sessions will be available on the Moodle virtual platform. The course website will contain information about the course content, the work plan, the schedules for lectures and practical sessions, as well as links of interest related to the course.

For lectures, the resources used will include the traditional whiteboard and its electronic version, computer-generated presentations, and supplementary materials provided by the instructors (photocopies, electronic files, etc.). In practical sessions, the content covered in the lectures will be applied. Emphasis will be placed on problem-solving mechanisms, their limitations and advantages, as well as a critical analysis of the results achieved. These practical sessions will be interactive, and student participation will be highly valued and encouraged to enhance their learning.

## 6. Detailed Contents

<u>Introduction and theoretical foundations of business creation</u>

BLOCK 1: THE COMPANY, THE ENTREPRENEUR, AND THE FOUNDER
UNIT 1: The Company.
UNIT 2: The Entrepreneu and the founder.

<u>The entrepreneurial process: characteristics and basic elements</u>

BLOCK 2: THE IDEA
UNIT 3: The Business Creation Process: Stages and Phases.
UNIT 4: The Business Idea.
BLOCK 3: BUSINESS ORGANIZATION AND MANAGEMENT
UNIT 5: The Business Plan.
UNIT 6: The Company and Its Objectives.
UNIT 7: The Product or Service.
UNIT 8: The Market.
UNIT 9: The Marketing Plan.
UNIT 10: Production and Technical Resources.
UNIT 11: Human Resources and People Management.
BLOCK 4: ECONOMIC AND FINANCIAL STUDY
UNIT 12: The Economic and Financial Study.
UNIT 13: Business Incentives.

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Entrepreneurship in the current context

BLOCK 5: LEGAL INCORPORATION AND STARTUP PROCEDURES
UNIT 14: Legal Forms of Business Entities.
UNIT 15: Business Incorporation Procedures.
UNIT 16: Startup and Launch Procedures.

## 7. Bibliography

### 7.1 Basic Bibliography:


- Aulet, Bill. Disciplined Entrepreneurship


### 7.2 Additional Bibliography:


- Blank, Stephen G. The Four Steps to the Epiphany
- Chan Kim, W. Blue Ocean Strategy
- Eyal, Nir. Hooked
- Kawasaki, Guy. The Art of the Start
- Osterwalder, Alexander & Pigneur, Yves. Business Model Generation
- Read, Stuart; Sarasvathy, Saras; Dew, Nick and Wiltbank, Robert. Effectual Entrepreneurship
- Ries, Eric. The Lean Startup

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## 8. Systems and Assessment Criteria

### 8.1 System for Assessment:

Written/oral exam
Continuous assessment

### 8.2 Assessment Criteria and Marks:

#### 8.2.1 Examinations Convocatory I

| Instruments | Description | Elements to be evaluated | Weight |
|---|---|---|---|
| Written exam | Multi-choice test: 60% for theory concepts (20 questions) and 40% for practical exercices (5 questions) | • Application of theoretical contents to practice.<br>• Synthesis capacity.<br>• Knowledge and understanding level.<br>• Proper use of concepts and terminology. | 50% |
| Continous evaluation | Three partial exams consisting in a business project around a big idea you'll work on step-by-step through the course. | • Problem-solving ability.<br>• Application of theoretical contents to practice.<br>• Knowledge and understanding level.<br>• Absence of errors.<br>• Internal consistency of the project itself, and consistency between the project and the topic.<br>• Correct spelling, gramar and sintax.<br>• Ability to interrelate theories, models and concepts.<br>• Concreteness and accuracy of answers.<br>• Correct use of language in both oral and written activities.<br>• Clarity of analysis and presentation of results.<br>• Supervised academic activity (SAA): ability to plan, develop and present empirical work about different aspects of the subject. | 50% |

To pass the course, it is essential to obtain a minimum score of 4 (out of 10) in each of the theory and practice of the exam, and 5 points from 10 in total of the two instruments.

The grading system used in the matter is in accordance with that established in article 5 of Royal Decree 1125/2003, of September 5, which establishes the European system of credits and the grading system in official university degrees and valid throughout the national territory. The subjects of the study plan will be graded according to the following numerical scale from 0 to 10, with expression of a decimal, to which its corresponding qualification may be added qualitative: 0.0 to 4.9: Fail (SS); 5.0 to 6.9: Pass (AP); 7.0 to 8.9: Good (NT); 9.0 to 10: Outstanding (SB).

The mention "Honors" may be awarded to students who have obtained a score equal to or greater than 9.0. Their number may not exceed 5% of the students enrolled in a subject in the corresponding academic year, unless the number of students enrolled is less than 20, in which case a single “Registration honorary". Since the number of "Matrícula de Honor" (Honor or Distinction) grades is limited, an additional assessment will be conducted in the event of a tie among candidates.

Incidence exams will be subject to article 9 of this normative.

#### 8.2.2 Examinations Convocatory II

For the ordinary call II, the qualification obtained by the student in the continuous evaluation carried out during the development of the course will be maintained.
The written exam will consist in a Multi-choice test: 60% for theory concepts (20 questions) and 40% for practical exercices (5 questions).
To pass the course, it is essential to obtain a minimum score of 4 (out of 10) in each of the theory and practice of the exam, and 5 points from 10 in total of the two instruments.
However, students may request for this second call, by email before the exam scheduled, a single final evaluation, where the unique final exam (multi-choice test exam about contents in moodle) will account for 100% of the mark.

#### 8.2.3 Examinations Convocatory III

Unique final written exam (100% of the mark) consisting in a multi-choice test: 60% for theory concepts (20 questions) and 40% for practical exercices (5 questions).
To pass the course, it is essential to obtain a minimum score of 4 (out of 10) in each of the theory and practice of the exam, and 5 points from 10 in total of the two instruments.

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## 8.2.4 Extraordinary Convocatory

Unique final written exam (100% of the mark) consisting in a multi-choice test: 60% for theory concepts (20 questions) and 40% for practical exercices (5 questions).
To pass the course, it is essential to obtain a minimum score of 4 (out of 10) in each of the theory and practice of the exam, and 5 points from 10 in total of the two instruments.

## 8.3 Single Final Evaluation:

As provided in the Evaluation Regulations for Bachelor's Degrees and Official Master's Degrees the University of Huelva, in its article 8, students may opt for an evaluation system sole final, expressly renouncing continuous evaluation and without the possibility of being able to change of system. The request must be made in the first two weeks of delivery of the course. course or in the two weeks following enrollment (if this has occurred with after the beginning of the subject), addressed to the coordinator of the subject: Juan Diego Borrero, which may be done electronically (jdiego@uhu.es) and record receipt expressed by the coordinator of the request. To be evaluated using this system, students must take a final written exam of the contents of the subject, on the same date that the students who are evaluated through the continuous evaluation system.
Unique final written exam (100% of the mark) consisting in a multi-choice test: 60% for theory concepts (20 questions) and 40% for practical exercices (5 questions).
To pass the course, it is essential to obtain a minimum score of 4 (out of 10) in each of the theory and practice of the exam, and 5 points from 10 in total of the two instruments.