

## HVTQ (HIGHER VOCATIONAL TRAINING QUALIFICATION) INTERNATIONAL TRADE IN ENGLISH

### 1. TIMING AND LIST OF TRAINING UNITS AND TRAINING NUCLEI

<b>M4: INTERNATIONAL FINANTING (110 hours)</b>				
Training Units	Hours min +HLLD	Duration	Starting Date	Ending date
<b>YOUR 1 ENTREPRENEURSHIP, COMPANY CREATION, INVESTMENT AND FINANCING</b>	<b>33h</b>	<b>33h</b>	<b>13-09-2023</b>	<b>23-11-2023</b>
<b>TU 2 TRADING AND TREASURY OPERATIONS</b>	<b>33h</b>	<b>33h</b>	<b>29-11-2023</b>	<b>28-02-2024</b>
<b>TU 3 BUSINESS ACCOUNTING AND TAXATION</b>	<b>44 hours</b>	<b>44 hours</b>	<b>29-02-2024</b>	<b>30-05-2024</b>

This module does not have free hours. The training units will be taught sequentially, TU1, TU2 and TU3. This module corresponds to the 1st year.

### 2. METHODOLOGICAL STRATEGIES AND ORGANIZATION OF THE COURSE

The teaching methodology applied in this subject involves a theoretical part plus a practical part. The main objective is to promote a taste for the subject, therefore the proposed activities are of interest to the student, bringing the learning situations closer to their concerns and needs and to the level of development of their abilities.

#### THEORETICAL PART

The teacher will always start from the student's previous knowledge of a subject. The theoretical part will be a master class but always seeking a high level of student participation in the course of the class. The teacher will introduce the concepts and techniques to be explained using PowerPoint, videos and questions and, subsequently, with the participation of the student, an approach to the reality of the concept and its use in the business world and in some cases in particular cases. . This approach will be carried out using the following strategies:- Simulation cases- Reading articles and news items from the economic press linked to international trade and finance- Classroom discussion of the proposed solutions. This will enable students to understand the usefulness of the concepts explained.

Practical part:

The practical part of the course will be developed by means of:

- Carrying out individual activities assigned by the teacher: exercises, questionnaires, research into real cases, etc.
- Carrying out practical exercises in groups. Teamwork will be promoted, seeking cooperation and the development of responsibility in students.

## HVTQ (HIGHER VOCATIONAL TRAINING QUALIFICATION) INTERNATIONAL TRADE IN ENGLISH

2.1. Distribution of training units in the module:

The module is divided into 3 training units throughout the 1st year of the cycle.

Distribution			
Year	Training Units	Total hours	Hours per week
1st	TU1, TU2	66	3
1st	TU3	44	4

2.1. Organization:

WEEKS																																
1	2	3	4	5	6	7	8	9	10	el	12	13	14	ff	16	17	18	19	tw	tw	22	23	24	25	26	27	28	29	30	31	32	33

### 3. ASSESSMENT OF THE MODULE: CRITERIA

The assessment of student learning will be carried out on an ongoing basis. This continuous assessment is made up of two fundamental elements: the assessment of the different group work activities and individual assessment through tests, exercises and questionnaires. In order to pass the module, students must independently pass the 3 training units with a mark equal to or higher than 5 out of 10. The final mark for the module will be obtained weighted according to the following formula:

$$QMP = 0.33 \cdot QTu1 + 0.33 \cdot QTu2 + 0.34 \cdot QTu3$$

During the course, students who have to recover a training unit will be proposed a work plan that will allow them to recover them. In order to check the degree of achievement, an objective test will be carried out, which must be passed.

## HVTQ (HIGHER VOCATIONAL TRAINING QUALIFICATION) INTERNATIONAL TRADE IN ENGLISH

### 4. SPACES, EQUIPMENT AND RESOURCES OF THE MODULE

The spaces are those required

Classroom	Description	Capacity	Equipment of the module	Usage
Multi-purpose	Classroom 1	30	- blackboard - PC teacher with projector - sound equipment	Explanations professorat Individual Work Theoretical activities and elaboration of questions
Multi-purpose	Classroom 2	30	- blackboard - PC teacher with projector - sound equipment	Explanations by the teacher Individual work Theoretical activities and elaboration of questionnaires
Multi-purpose	Classroom 3	36	- blackboard - PC professor amb projector - 36 PCs	Explanations by the teacher Individual work Theoretical activities and elaboration of questionnaires

#### 1. PROGRAMMING OF A TRAINING UNIT

##### YOUR 1: ENTREPRENEURSHIP, COMPANY CREATION, INVESTMENT AND FINANCING

Duration: 33 hours.

#### LEARNING OUTCOMES AND ASSESSMENT CRITERIA.

Compiles information on entrepreneurial initiatives and opportunities for business start-ups, assessing their impact on the environment in which they operate and incorporating ethical values. .

1 Recognizes the role of the company as a production unit in the current economic system and its relationship with third parties and groups interested in its development (stakeholders)

1.2 Evaluates the concept of entrepreneurial culture and its importance as a source of job creation and social welfare.

1 .3 Values the importance of individual initiative, creativity, training and collaboration in order to be successful in entrepreneurial activity.1.4 Describes individually the basic functions of the company and analyzes them all together as an integral system.1 .5 Identifies the main components of the general environment that surrounds the company:

economic, social, demographic and cultural.1.6 Evaluates the concepts of business culture and corporate image, and their relationship with business objectives.1.7 Recognizes the phenomenon of corporate social responsibility of the company and its importance as an element of business strategy.

## HVTQ (HIGHER VOCATIONAL TRAINING QUALIFICATION) INTERNATIONAL TRADE IN ENGLISH

- 1.1 Identifies practices that incorporate ethical and social values.
  - 1.2 Carries out a study of the economic and financial viability of a small or medium-sized enterprise (SME)
  2. Establishes the legal form and the business obligations derived from the exercise of a specific business activity, in accordance with current legislation.
    - 2.1 Evaluates the different legal forms of companies.
    - 2.2 Determines the minimum initial investment, the costs of constitution and start-up of the company, according to the different legal forms, consulting the legislation in force.
    - 2.3 Selects, from a comparative study, the most appropriate legal form, valuing the costs, the responsibility and the legal obligations.
    - 2.4 Identifies the legal and procedures that need to be administrative carried out for the constitution of the company, from the information obtained in the competent administrations and bodies
    - 2.5 Determines possible authorizations, licenses and, where appropriate, professional qualification requirements or others that are required for the start-up of a company.
    - 2.6 Identifies the procedures and fiscal obligations derived from the exercise of economic activity, both in relation to the central and local administrations.
    - 2.7 Identifies the formalities and obligations of registration with the Social Security derived from the exercise of the economic activity
    - 2.8 Identifies the formalities and obligations derived from the hiring of employees.
    - 2.9 Recognizes the functions of trade unions, committees,
  1. Organizes the procedures for obtaining the necessary resources to finance investments and supplies, evaluating the different possible financial alternatives
    - 1.1 Differentiates between own resources and external resources, and relates them to the different types of legal form and identifies the risks they assumed
    - 1.2 Obtains information on the most common financial and credit instruments for financing investments and other operations of the company
    - 1.3 Differentiates loans and bank credits, analyzing the information on the procedures of constitution and amortization, the requirements, the guarantees and the documentation that a financial entity will demand for each one of the products.
    - 1.4 Calculates the total financial cost of loans and bank credits from the information provided by the financial institution.
    - 1.5 Differentiates the concepts of nominal interest and effective interest and the annual percentage rate (APR), both in investments and financial instruments.
    - 1.6 Recognize the functioning of different loan amortization systems, and calculate the costs and loan amortization quotes, using the most common amortization systems.
    - 1.7 Analyzes the advantages of lending or leasing operations as a means of financing vehicles, fleets or other fixed assets, and calculates the costs, and the requirements and guarantees demanded
    - 1.8 Selects, among different proposals, the most advantageous financial alternative for the acquisition of vehicles, machinery and other assets according to costs, risks and guarantees.
    - 1.9 It recognizes operations of the business activity that require guarantees, bonds and bank guarantees, and analyzes the procedure and conditions to apply for them, and calculates their cost.
    - 1.10 Uses spreadsheets to analyze, by means of the appropriate functions, different financial operations.
    - 1.11 Interprets the information of financing products obtained in online simulators of financial institutions.
    - 1.12 Identifies the ways to obtain public grants and subsidies for the acquisition and renovation of assets, differentiating direct grants from tax deductions or reliefs.
- Determines the profitability of the investments, and the solvency and efficiency of the company, analyzing the economic data and the available accounting information.

## HVTQ (HIGHER VOCATIONAL TRAINING QUALIFICATION) INTERNATIONAL TRADE IN ENGLISH

- 1.1 Identifies the balance sheet and the profit and loss account, analyzing their composition, as the fundamental annual accounts for the analysis of the business activity.
- 1.2 Identifies the duality of investment and financing, and relates it to the assets and liabilities that make up the company's balance sheet.
- 1.3 Assesses the analysis of accounting information and financial statements as a fundamental tool for decision making and effective management of the company.
- 1.4 Identifies the necessary equilibrium relationships between the investments made and the own and foreign financial resources, differentiating the financing of current assets from that of fixed assets.
- 1.5 Applies the usual methods for the evaluation of the profitability of investments: the internal rate of return (IRR), the net present value (NPV) and the rate of return.
- 1.6 Calculates cash flows and the average maturity period.
- 1.7 Interprets and calculates the yield curve.
- 1.8 Calculates the most common ratios and financial indicators to analyze the financial statements through the balance sheet and income statement.
- 1.9 Uses spreadsheets to carry out the patrimonial, economic and financial analysis, and the associated graphic representation to show the evolution over time.

### CONTENTS:

1. Compilation of entrepreneurial information on initiatives and opportunities for business creation: 1.1 Concept of the economy. Economic systems. Function of the company: production unit. Markets. Third parties related to the company: suppliers, clients, public administrations, financial institutions, among others. 1.2 Business plan: the business idea. 1.3 Key factors of entrepreneurs: initiative, creativity and training. 1.4 Entrepreneurial action as employees of an SME and entrepreneurial action as a businessperson. 1.5 Basic functions of the company. 1.6 The company as a system. 1.7 Business culture. Corporate image. Corporate social responsibility. 1.8 Analysis of the general and specific environment of a PIME. 1.9 Relations of the PIME with its environment. Establishment of the legal form and obligations of a company:

2.1 The individual company. 2.1.1 Legal responsibility and formal obligations. 2.1.2 Civil companies and communities of goods. 2.2 The commercial company. 2.2.1 Types of companies. Legal liability and formal obligations. 2.2.2 Public limited company, private limited company, among others. 2.2.3 Worker-owned companies: public and private limited company. 2.2.4 Worker-owned cooperatives.

1.1 Organizations and institutions with competence in the granting of authorizations, licenses and professional qualifications. 1.2 Incorporation and start-up of the company: requirements, formal obligations and procedures to be carried out. 1.3 Registration of the company with the Social Security. Registration of self-employed entrepreneurs. Registration in the general regime. 1.4 Labor obligations of the company with regard to hiring. 1.5 Tax obligations of an economic activity: census declarations. Obligations with different administrations. 1.6 Representation of Workers. The labor inspection. 1.7 Official subsidies and grants for the constitution and start-up of a company. 2. Organization of the procedures for obtaining financial resources: 2.1 Necessities of investment in the company. 2.2 Own and external sources of financing. 2.3 Bank financing: interest rates, commissions, fixed and variable interest rates, reference rates, differential, personal and real guarantees, standard revisions. 2.3.1 Long-term financing. Asset-based financial products: loans, lending and borrowing, among others. Calculation of financial costs. 2.3.2 Short-term financing: financial products of assets: trade credits and payment schedules, bank credits, negotiation of commercial bills and invoicing. Calculation of financial costs. 2.4 Simple capitalization and compound capitalization. Simple breakdown. Financial calculation. 2.5 Use of the calculation tool and other computer applications for calculating financial costs.

## **HVTQ (HIGHER VOCATIONAL TRAINING QUALIFICATION) INTERNATIONAL TRADE IN ENGLISH**

1. Determination of the profitability of investments, and the solvency and efficiency of the company: 1.1 Investment and financing: economic structure and financial structure of the company. Representation in the balance sheet. 1.2 Accounting and financial statements. Balance sheet and income statement. Concept of income, expenditure and investment. 1.3 Interpretation and analysis of the company's accounting and economic and financial information, applicable to business management. 1.4 The profitability line. 1.5 Investment appraisal and calculation of profitability. Methods: IRR, NPV and return tax. 1.6 Maturity period. 1.7 Analysis and interpretation of the results. 1.8 Analysis of the company's financial and equity statistics. Principal ratios. 1.9 Economic analysis. Use of the full spreadsheet and other computer applications for the calculation of ratios and for the patrimonial, economic and financial analysis of the company. Graphical representation of the evolution and trends..



**HVTQ (HIGHER VOCATIONAL TRAINING QUALIFICATION)  
INTERNATIONAL TRADE IN ENGLISH**

Description	<ul style="list-style-type: none"> <li>Investment concept.</li> <li>Investment needs in the company</li> <li>Company Financing</li> <li>Own financial sources</li> <li>Financial sources there (large and short term)</li> <li>Assessment of financial operations</li> </ul> <p>Master Sessions</p> <ul style="list-style-type: none"> <li>Performing exercises</li> </ul>		3.1 3.2 3.3 3.4 3.5 3.6		<ul style="list-style-type: none"> <li>Exercicis EX 3</li> </ul> <p>Written proof (PE- 2)</p>
THEME TOPIC 4. Profitability of investments, and the solvency and efficiency of the company		12 noon	4		
Description	<ul style="list-style-type: none"> <li>Description of the economic and financial structure of the company</li> <li>Annual Company Accounts: Situació Balance and Loss and Guany Accounts.</li> <li>Identify the most common methods of evaluating the economic and financial management of the company</li> <li>Investment evaluation: NPV, IRR.</li> <li>Economic and financial analysis of the company: main factors</li> </ul> <p>Master Session</p> <p>Realization of exercises</p>		4.1 4.2 4.3 4.4 4.5 4.6 4.7 4.8 4.9 4.10		<ul style="list-style-type: none"> <li>Exercises EX 4</li> <li>Exercises EX 5</li> </ul> <p>Written proof (PE- 2)</p>

**Methodology of the training unit:**

The training unit includes conceptual and practical activities. Conceptual activities: They will be carried out in the classroom. The conceptual activities will be made up of: - Questionnaires: The questionnaires will be made up of multiple-choice questions. - Carrying out diagrams and monographic works on the subject with exposition in front of the group. Practical activities: - The teacher will provide the students with the guide for the practical activity to be carried out. - At the end of the practical, students will draw up a report of the work carried out according to the guidelines given.



## **HVTQ (HIGHER VOCATIONAL TRAINING QUALIFICATION) INTERNATIONAL TRADE IN ENGLISH**

### **Assessment instruments:**

The assessment of UF1 will be carried out continuously throughout its duration. The assessment instruments will be made up of exercises (E) and written tests (PE). The first written test will consist of a paper and a presentation of the paper in the classroom. The following formula shows how to obtain the qualification of the UF-1

$$QUF1= .05 * (\text{exercises 1 to 5}) + 0.5* (\text{written tests 1 and 2})$$

In case of not passing the UF continuously, a test will be carried out in the recovery period established by the center.

### **Spaces, equipment and resources of the training unit:**

In the didactic treatment of this module, printed and computer resources will be used.

For the students:

- Notes posted on the virtual campus
- Links to websites of interest
- PowerPoint presentations used in class
- Materials posted on the virtual campus

Other resources:

- The normal equipment of one of the classrooms assigned to the cycle
- Equipment of the technical classroom
- specialized books on the different subjects referred to in the module
- computer equipment connected to the Internet
- general computer Applications
- general and specialized periodical publications.

### **Bibliography**

Books:

Catalunya Empren: Guies Pla d'empresa  
Amat, Oriol. Accounting and finance for non-financial people (2nd edition).  
Deusto Amat, Oriol. Economic-financial analysis (20th edition). Deusto

### **Webgraphy**

All the class presentations included in the CV include a large number of links to websites and other resources that allow students to obtain additional and updated information on the topics covered.

In addition, documents and/or links to other websites are provided on topics that the teacher considers may be of interest to students who wish to broaden their knowledge.

**HVTQ (HIGHER VOCATIONAL TRAINING QUALIFICATION)  
INTERNATIONAL TRADE IN ENGLISH****TU2: PURCHASE AND SELLER OPERATION I TRESORERIA**

Duration: 33 hours

**Learning results and evaluation criteria:**

1. Determines the operations related to current investments in real estate, applying current commercial and tax regulations.
  - 1.1 Identify the supplies and supplies necessary for the duration of the company's activities.
  - 1.2 Calculates the cost of acquiring raw materials or merchandise, differentiating it from the purchase price.
  - 1.3 Identify the commercial documents associated with the purchases and other supplies, recognize the requirements and the function.
  - 1.4 It identifies the taxes levied on the purchase of products, supplies and deliveries, and the type of tax to be borne.
  - 1.5 Interprets the aspects of the Value Added Tax (VAT) and the obligations that will affect the invoices paid by the company in domestic market operations, internal market (European Union) and foreign markets (third countries).
  - 1.6 Assess the specificity of the investment benefit invoices, recognizing their incorporation into the company's activities over the course of various exercises and their specific tax treatment.
  - 1.7 Verify the correctness of the invoices and other supporting documents of returned shipments, in the official languages and in the Anglo-American language, according to the regulations in force and the agreements established with the suppliers.
  - 1.8 Establish a system of classification, registration and archive of information and documentation, both conventional and/or computer science, applying current regulations.
  
2. Prepares and manages commercial documentation related to the sale of products and provision of services, applying current regulations.
  - 2.1 Identifies the commercial documents associated with the sale of products and provision of services, recognizes the requirements and functionality.
  - 2.2 Identify the concept of commercial margin and calculate the sales price.
  - 2.3 Determines other concepts that can be incorporated into the sales price based on the conditions agreed between the buyer and the seller that determine the conditions of lliurament.
  - 2.4 Identify the taxes levied on the sale of products and the provision of services and the type of tax to apply.
  - 2.5 Interprets the aspects of the Impost on Value Added Tax (VAT) and the established obligations for the billing of benefits and provision of services, in domestic market operations, internal market (European Union) and foreign markets (third countries).
  - 2.6 Prepare commercial documents prior to the invoice, according to the requirements established by current regulations and in the required language.
  - 2.7 Applies the commercial and fiscal norms and commercial practices that regulate the billing of products and services provided, including electronic billing.
  - 2.8 Performs billing for the sale of products and provision of services with computer applications and in the

## HVTQ (HIGHER VOCATIONAL TRAINING QUALIFICATION) INTERNATIONAL TRADE IN ENGLISH

required language.

2.9 Identifies the role of commercial agents and other intermediaries in sales and manages the documentation corresponding to this intermediation.

2.10 Establish a system of classification, registration and archive of information and documentation, both conventional and/or computer science, applying current regulations.

3. Manages the treasury and financial needs, interpreting the economic and accounting data of the activities.

3.1 Identify the usual financial services that the company uses for the duration of the collections and payments, recognizing the financial costs that the partners have.

3.2 Differentiate between the passive and active products that financial entities offer, recognizing financial costs and profitability, if applicable.

3.3 Establish a control system for the forecast of treasury flows derived from collections and payments.

3.4 Identify situations of treasury deficits and establish systems to provide coverage, keep in mind the amount and duration of the deficit, and calculate the financial cost.

3.5 Identifies the situations of treasury surpluses, and determines the financial investments to render them, taking into account the availability and security of the investment.

3.6 Emit the documents or payment and collection orders, in conventional or telematic methods, according to the authorization protocols established by the company.

3.7 Analyzes the default risk of the different collection methods in national currency, and the management of defaults.

3.8 Assess commercial risk coverage financial products with invoicing (factoring) or confirmation (confirming), reconneixent-ne the cost financier.

3.9 Analyzes the procedures and costs of the cessation of rights to collect in collection management and in negotiation,

3.10 Recognize the risk and costs of making collections or payments in foreign currencies.

3.11 Recognize the most used systems for hedging the currency risk in foreign currency operations, calculating the financial cost.

3.12 Identify the payment methods most used in international trade, including the collection guarantee and the financial cost.

### **Contents:**

1. Determination of the operation related to current expenditure and investments in real estate:

1.1 Concept of current despesa and non-current despesa or investment benefits. Despesa current: purchases, supplies and other deliveries.

1.2 Commercial documents: Pressupost, proforma invoice, invoice, delivery note. Legal requirements and formalities. Interpretation of documents in the two official languages and in the Anglesa language. Conservation and registration of invoices

1.3 Commercial calculation: purchase price, acquisition expenses, acquisition price.

1.4 Containers and packaging. Transportation Transport insurance.

1.5 Tributs in invoices rebudes. Impost on the afegit value. Special taxes. Taxes.

1.6 Impost on the Value afegit. General regime and usual special regimes. The concept of VAT is supported in the invoices received. Domestic operations, intra-community acquisitions, and imports.

1.7 Investment benefits: Immobilitzats materials. The amortizations.

1.8 Document management system. Classification, registration and archive of documentation.

1.9 Commercial and tax regulations. Mandatory registrations. Data Protection Law.

1.10 Creation and maintenance of a basic database for supplier management.

## **HVTQ (HIGHER VOCATIONAL TRAINING QUALIFICATION) INTERNATIONAL TRADE IN ENGLISH**

2. Preparation and management of commercial documentation for the sale of products and provision of services:

- 2.1 Commercial documents: Pressupost, proforma invoice, invoice, delivery note. Legal requirements and formalities. It issued documents in both official languages and in the Anglo-Saxon language. Conservation and registration of invoices.
- 2.2 Commercial calculation: purchase price, acquisition allowances, acquisition price, commercial margin, allowances, sale price.
- 2.3 Containers and packaging. Transportation Transport insurance.
- 2.4 Tributs in emeses invoices. Impost on the afegit value. General regime and usual special regimes. The concept of VAT has repercussions on emeses invoices. Operations
- 2.5 Use of billing computer applications.
- 2.6 Intermediation in sales: own vendors, commissions, commercial agents, among others.
- 2.7 Document management system. Classification, registration and archive of documentation.
- 2.8 Commercial and tax regulations. Mandatory registrations. Data Protection Law.
- 2.9 Creation and maintenance of basic data bases for client management.

3. Managed treasury and financial needs:

- 3.1 Payment and collection mitjans. You serve financiers and documents: xecs, promissory notes, payment orders (bank transfer), normalization return, canvi letter, credit targets, among others.
- 3.2 Productes financers de passiu i d'actiu. Costs and profitability.
- 3.3 Treasury forecasts. Deficits and surpluses of treasury. Coverage of deficits, and rendition of surpluses. Security and availability of financial investments.
- 3.4 Risc d'default in national currency. Management of defaults. Current regulations: requirements and terms.
- 3.5 Commercial cliff coverage. Productes financers: invoice and confirmation, among others. Non-banking products: commercial risk insurance companies.
- 3.6 Operation in foreign currencies: Canvi buyer and canvi seller. Canvi to comptat (spot) and canvi to termini (forward). Commissions.
- 3.7 Currency canvi cliff coverage systems: Canvi Assegurança. Currency options.
- 3.8 Documentary payment methods: concept. Documentary payment order. Documentary remittance. Documentary credit.
- 3.9 Creation and maintenance of a base of basic data for the management of the company's financial operations.

**HVTQ (HIGHER VOCATIONAL TRAINING QUALIFICATION)  
INTERNATIONAL TRADE IN ENGLISH**
Teaching and learning activities:

TU2: PURCHASE AND SELLER OPERATION I TRESORERIA (33 h).					
Teaching and learning activities		R.A.	Cont.	Appraisal	
				AC	Instruments d'valuació
TOPIC 1. Determination of operations related to current expenditure and investments in real estate		9 a.m.	1		
Description	<ul style="list-style-type: none"> <li>• Concept of pantry</li> <li>• Commercial documents</li> <li>• Commercial calculation</li> <li>• Taxes</li> <li>• Investment benefits</li> <li>• Supplier</li> </ul>		1.1		<ul style="list-style-type: none"> <li>• Exercicis EX-1</li> <li>• Written proof (PE- 1)</li> </ul>
	management Master		1.2		
	sessions		1.3		
			1.4		
			1.5		
			1.6		
			1.7		
			1.8		
			1.9		
		• Exercises		1.10	
TOPIC 2. Preparation and management of commercial documentation for the sale of products and provision of services		9 a.m.	2		
Description	<ul style="list-style-type: none"> <li>• Commercial documents</li> <li>• Commercial calculation</li> <li>• Taxes</li> <li>• Invoicing computer applications</li> <li>• Sales intermediation</li> <li>• Client management</li> </ul>		2.1		<ul style="list-style-type: none"> <li>• Exercises EX-2</li> <li>• Written proof (PE- 1)</li> </ul>
	Masters session		2.2		
	.Exercises		2.3		
			2.4		
			2.5		
			2.6		
			2.7		
			2.8		
			2.9		
ISSUE 3. Managed of the treasury Yo financial needs:		3 p.m.	3		

## HVTQ (HIGHER VOCATIONAL TRAINING QUALIFICATION) INTERNATIONAL TRADE IN ENGLISH

<b>Descriptio n</b>	<ul style="list-style-type: none"> <li>• Payment and collection mitjans</li> <li>• Product financers</li> <li>• Treasury forecasts</li> <li>• Cliff Coverage</li> <li>• Management of company operations</li> </ul>		3.1		<ul style="list-style-type: none"> <li>• Exercises EX-3 to EX-4</li> <li>• Written proof (PE- 2)</li> </ul>
			3.2		
			3.3		
	Masters session		3.4		
			3.5		
	<ul style="list-style-type: none"> <li>• Performing exercises</li> </ul>		3.6		
			3.7		
			3.8		
			3.9		

### Methodology of the training unit:

The training unit includes conceptual and practical activities.

#### **Conceptual activities:**

It will be done in the classroom. The conceptual activities will be formed by:

- Questionnaires: Questionnaires will be formatted for multiple choice questions.
- Realization of sketches and monographic works on the subject with the group's exhibition.

#### **Practical activities:**

- The teacher will provide the student with guidance on the practice to be carried out.
- At the end of the practice, the students will prepare the report of the work carried out according to the guidelines given.

### Assessment instruments:

The evaluation of the UF2 is carried out continuously throughout the duration.

The assessment instruments will be formatted for Exercises (E), and Written Proofs (PE). The following formula shows how the UF2 qualification was obtained.

$$QUF2 = 0.5 * (\text{Exercises 1 to 4}) + 0.5 * (\text{written proofs 1 and 2})$$

If you do not pass the UF keep going, A test will be carried out during the recovery period and the center will be established.

### Spaces, equipment and resources of the training unit:

In the didactic tract of this module, it is important to use printed material and computer resources. For the student:

- Notes penjats to the virtual campus
- Links to web pages of interest.
- PowerPoint presentations used in class.

## HVTQ (HIGHER VOCATIONAL TRAINING QUALIFICATION) INTERNATIONAL TRADE IN ENGLISH

- Materials penjats on the Virtual

Campus. Other resources:

- The normal equipment of one of the classrooms assigned to the cycle.
- Computer classroom equipment.
- Specialized books on the different topics to which the module refers.
- Computer equipment connected to the Internet.
- General purpose computer applications.

### **Bibliography**

Amat, Oriol. Accounting and finance for non-financial people (2nd edition).

Deusto Amat, Oriol. Economic-financial analysis (20th edition). Deusto

### **Webgraphy**

The class presentations included in the CV. They include a large amount of web page information and other resources that allow you to obtain additional, up-to-date information on the subject matter.

Additionally, documents and/or references are provided from other web pages on topics that the teacher considers may be of interest to the students.

## **TU 3: COMPTABILITAT I BUSINESS TAXATION**

Duration: 44 hours

### **Learning results and evaluation criteria:**

1. Economic interpretations and compatible information of financial statements and reports of companies, recognizing the commercial regulations and the principles and norms of the General Pla Comptable for PIMES.
  - 1.1 Recognize the finality of the comptabilitat i of the General Comptable Plan for PIMES.
  - 1.2 Identifies the structure and functions of the situation balances, the verification balances and the calculation of losses and guarantees.
  - 1.3 Distinguishing the different parts of a situation balance, analyzing the relationship between the origin of the resources and their application, and differentiating current or circulating assets and non-current assets and immobilizations, and passiu fix and circulating, and net assets.
  - 1.4 Identifies the organization in groups of comptes of the General Plan compatible for SMEs, and determines the concepts that usually integrate the current expenses of the company and the basic incomes
  - 1.5 Differentiate the concepts of investment, allowance, payment, income and collection.
  - 1.6 Recognize the double entry system as a system of records of the economic and financial operations of the company, and the concepts of credit and payment.
  - 1.7 Calculates the acquisition value, useful life, current value, replacement value and residual value of the immobilized elements.
  - 1.8 Identify the causes of depreciation of immobilized assets and recognize the imputation procedure with costs t

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Through the amortizations and the seva contributed to the replacement of the immobilizations.

1.9 It recognizes the different results that make up the Compte de Pèrdues i Guanys, and analyzes the procedure for obtaining cadascun of them.

1.10 Analyzes the information presented by the annual reports of some companies.

1.11 Use specific computer applications to obtain the information that can be interpreted.

2. Manages the company's tax process, applying current commercial and tax regulations.

2.1 Recognize the Spanish tax system, especially the taxes that affect business activity.

2.2 Determines the company's fiscal calendar with respect to all administrations.

2.3 Identifies the tax obligations derived from the management of the Impost on Afegit Value (VAT).

2.4 Identifies the tax obligations derived from the management of the Personal Income Tax (IRPF) and the Corporate Tax, according to who followed the legal form of the company.

2.5 Identifies fiscal obligations derived from local taxes.

2.6 Identifies tax obligations derived from regional taxes, from the European Union or from other countries, related to the use of countries or infrastructures in the performance of business activities.

2.7 Assess the implications of externalizing the company's fiscal management and the information and documentation that will be published periodically.

### **Contents:**

1. Interpretation of economic data and comparable information:

1.1 Concept and objective of comptabilitat.

1.2 Commercial regulations and comptable obligations. Free complies and registers.

1.3 General Pla Comptable for PIMES: comptable normalization. Decimal coding. Els comptes. The groups of comptes.

1.4 Patrimony of the company. Actiu, passiu and patrimoni net.

1.5 Structure and functions of compatible documents: situation balances, balances of sums and balances, and calculation of losses and guarantees. Static and dynamic representations of the company's situation.

1.6 Current expenses: Purchases, stock variations, foreign services, taxes, personnel expenses, financial expenses. Income: You sell and financial income

1.7 Amortizations: of immobilizations: Systematic depreciation, causes of depreciation and comparable representation. The amortization with cost, and the creation of reserves.

1.8 Analysis of the information presented in the Annual Reports: Situation Balance, Loss and Guanys Report, Canvis Status in the Patrimoni Net, and Memoria.

1.9 Specific applications for obtaining comparable information and financial statistics.

2. Managed the company's tax process:

2.1 Spanish tax system: taxes, special contributions and taxes. Public prices. Direct taxes and indirect taxes.

2.2 L'Impost on Afegit Value (VAT)

2.3 L'Impost on the Income of Physical Persons (IRPF)

2.4 L'Impost de Societats (IS).

2.5 The local taxes that affect business activity.

2.6 Other taxes, autonomous, of the European Union or of other countries, related to the use of countries or infrastructures in the performance of business activities.



**HVTQ (HIGHER VOCATIONAL TRAINING QUALIFICATION)  
INTERNATIONAL TRADE IN ENGLISH**

Teaching and learning activities:

## HVTQ (HIGHER VOCATIONAL TRAINING QUALIFICATION) INTERNATIONAL TRADE IN ENGLISH

TU 3: COMPTABILITAT I BUSINESS TAXATION (44 h).						
Teaching and learning activities			R.A.	Cont.	Appraisal	
					AC	Instruments d'valuació
ISSUE	1. Interpretation of factseconomics and comptable information	26h.	1			
Descriptio	<ul style="list-style-type: none"> <li>• Concept comptabilitat. Normative comptable. The PGC of the PIMES.</li> <li>• Comptable cycle</li> <li>• Immobilization valuation</li> <li>• Disbursements and income</li> <li>• Annual reports and financial analysis Master sessions</li> </ul>			1.1 1.2 1.3 1.4 1.5 1.6 1.7 1.8 1.9		<ul style="list-style-type: none"> <li>• Exercises EX-1 to EX 2</li> <li>• Written proof (PE-1)</li> </ul>
TOPIC	2. Managed of the company's tax process	18h.	2			
Descriptio	<ul style="list-style-type: none"> <li>• Tax obligations of companies</li> <li>• Net profit calculation</li> <li>• Impost on companies</li> <li>• Liquidation of taxes on companies</li> <li>• Operation and calculation of the tax on the afegit value</li> <li>• Other taxes (IRPF, special, local.....)</li> </ul> <p>Master sessions</p> <ul style="list-style-type: none"> <li>• Performing exercises</li> </ul>			2.1 2.2 2.3 2.4 2.5 2.6		<ul style="list-style-type: none"> <li>• Exercises EX- 3 and EX 4</li> <li>• Written proof (PE-2)</li> </ul>

### Methodology of the training unit:

The training unit includes conceptual and practical activities.

### **Conceptual activities:**

It will be done in the classroom. The conceptual activities will be formed by:

- Participatory and discussion classes

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- Realization of sketches and monographic works on the subject with the group's exhibition.

### **Practical activities:**

- The teacher will provide the student with guidance on the practice to be carried out.
- At the end of the practice, the students will prepare the report of the work carried out according to the guidelines given and some groups will have a public exhibition.

### **Assessment instruments:**

The evaluation of the UF1 is carried out continuously throughout the duration.

The assessment instruments will be formatted for Exercises (E), and Written Proofs (PE). The following formula shows how the UF-1 qualification was obtained.

$$QUF3= 0.5 *(exercises 1 to 4) + 0.5 * (proves 1 i 2)$$

If you do not pass the UF continuously, a test will be carried out in the recovery period to establish the center. This test will consist of a theoretical part and a practical part.

### **Spaces, equipment and resources of the training unit:**

In the didactic tract of this module, it is important to use printed material and computer resources. For the student:

- Notes penjats to the virtual campus
- Links to web pages of interest.
- PowerPoint presentations used in class.
- Materials penjats on the Virtual Campus.

### **Other resources:**

- The normal equipment of one of the classrooms assigned to the cycle.
- Computer classroom equipment.
- Specialized books on the different topics to which the module refers.
- Computer equipment connected to the Internet.
- General purpose computer applications.

### **Bibliography**

Amat, Oriol. Accounting and finance for non-financial people (2nd edition).  
Deusto Amat, Oriol. Economic-financial analysis (20th edition). Deusto

### **Webgraphy**

General Comptabilitation Plan for SMEs November 16, 2007. Institute of Accounting and Auditing (ICC).

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<https://www.boe.es/buscar/act.php?id=BOE-A-2007-19966>

<http://www.minhap.gob.es/>

<http://www.agenciatributaria.es>

The class presentations included in the CV. They include a large number of web pages and other resources that allow you to obtain additional information on the subject matter.

Additionally, documents and/or references are provided from other web pages on topics that the teacher considers may be of interest to the students.