# Basic Organisation Chart for the Management of a Marina or Yachting Harbour

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<thead>
<tr>
<th>Level</th>
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<tbody>
<tr>
<td>0</td>
<td>Board of Directors – Management Committee</td>
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<tr>
<td>1</td>
<td>Director - Manager</td>
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<tr>
<td>2</td>
<td>Administration Director</td>
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<td>3</td>
<td>Harbour Foreman</td>
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<td>4</td>
<td>Maintenance Supervisor</td>
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<td>5</td>
<td>Dry Dock Supervisor</td>
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<td>6</td>
<td>Customer Service Manager</td>
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<td>7</td>
<td>Sports Director</td>
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<tr>
<td>2</td>
<td>Harbourmaster – Operations’ Director</td>
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<td>2</td>
<td>Hakouer – Operations’ Director</td>
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<td>3</td>
<td>Maintenance Operative</td>
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<td>Dry Dock Operative</td>
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<td>Harbours</td>
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<td>Maintenance</td>
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<td>4</td>
<td>Administrative Staff</td>
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<td>Expert Sailor</td>
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<td>Sailor</td>
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<td>Auxiliary Maintenance</td>
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<td>Auxiliary Dry Dock</td>
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<td>Auxil. Sales</td>
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HEAD OF ADMINISTRATION – Definition, Job Description

- **HEAD OF ADMINISTRATION**

  **DEFINITION**

  Under the supervision of the Administration Director or the Director Manager, the Head of Administration is responsible for the financial, administrative and accounting control of the organization, watching over the correct financial management.

  His mission is to manage and supervise the financial resources of the organization to develop the company activity in the best conditions of cost, liquidity, profitability and security.

  Organizes and carries out the administration, the personnel management, the financial economic operations and the information and advice to clients or users, according to the size of the company, its established internal rules and the current legislation.

- **JOB DESCRIPTION**

  **IDENTIFICATION OF THE POSITION:** HEAD OF ADMINISTRATION

  **DEPARTMENT:** ADMINISTRATION

  **REPORTS TO:** ADMINISTRATION DIRECTOR

  **EDUCATION AND PREVIOUS EXPERIENCE:**

  - ENGLISH
    - 5 YEARS IN A SIMILAR POSITION

  **SPECIFIC TRAINING:**

  - Preferably Economics, Business Science or Business Administration.
  - Knowledge of accounting, financial mathematics, mercantile and fiscal legislation, investments analysis, capital market.
REQUESTED ABILITIES:

- Social abilities
- Improvisation ability
- Organization and control
- Leadership
- Negotiation
- Flexibility
- Analysis ability

SPECIFIC KNOWLEDGES:

- Use of computing programs as Contaplus, MarinaWind (Gestión), LogicWin (accounting), etc.

PHYSICAL EFFORT / MENTAL EFFORT
Mental effort. Possible stress during Annual Closing and Audit.

OTHERS:

- Work tool: Computer and mobile phone.
- Team management.
- High level of autonomy.
- Very high level of responsibility.

OBSERVATIONS:

If there is not Administration Director, a position not frequent in harbours and marinas, the Head of Administration will be supported by an External Legal Counsel.
DUTIES AND RESPONSIBILITIES

• Manage the stock supply.

• Manage the financing, the budget and treasury.

• Manage human resources.

• Make and analyze the accounting and fiscal operations.

• Make and supervise operations of advice, negotiation, claiming and selling products and services.

• Inform, administer and manage with Public Administration.

• Accounting: Supervision of the entries in the books, financial and economical control.

• Placement of the surplus in mutual funds, incomes and payments forecast.

• Make the accounting book, annual accounts, etc.

• Control the reception tasks: invoicing, default, etc. He doesn’t attend clients, usually.

• Validation of the employees overtime work, payslip validation.

• Invoicing control, validation of the supply invoicing and the entries in the books, control of the credit invoicing to preferential clients.

• Set the reception schedule.

• Propose new personnel contracting, selection and training in his area of responsibility.

• Discipline control of his department

• Control of the in and out invoicing correspondents to the Administration department.
• Mailing with Official Agencies: Subsidies, Financing.

• Audit collaboration providing the documentation.

• Management of the Personal Data Protection Law: signature protection, backup data.

• Design, set and control the company’s financial strategies.

• Coordinate the tasks of accounting, treasury, internal audit and financial analysis.

• Negotiation with financial entities and other suppliers.

• Optimize the necessary economical and financial resources to achieve the set out objectives.

• Analyze, define and direct the company’s investments.
MODULAR OUTLINES OF THE TRAINING

1). – PROVISION MANAGEMENT

1.1) Purchasing process.

1.2) The cycle of purchasing in industrial, commercial and service companies: current assets; average maturity phase.

1.3) Purchasing policies.

1.4) Decision parameters: define the supply needs; quality; prices; discounts and bonus; order volume; supply terms, and payment terms.

1.5) Supply costs: price and acquisition expenses; transport; maintenance/storage costs; stock rupture costs; administrative and operative costs; financial costs; opportunity costs.

1.6) Purchasing management; buy and sell analysis and suppliers selection; optimum order; budget control of the purchase; estimation and control; purchasing management indicators.

1.7) Methods of payment: calculation in purchasing operations; calculation in the invoicing; import, purchase prices; discounts and bonus; expenses; VAT.

1.8) Deferred payment interests.

1.9) Mercantile Legislation applied to purchases: buying and selling contracts; real state buying and selling; invoicing legal requirements; legal requirements for the processing of the information/documentation.

1.10) Warehouse management.
1.11) Kind of stocks and warehouse management: goods, raw materials and add-on elements and sets; supplies; products manufacturing, semi finished and finished.

1.12) Methods of stock classification.

1.13) Inventory turnover; average term of storage; average period of manufacturing; average period of sale; determination of the optimum and minimum stock; order status.

1.14) Stock valuation criteria; acquisition price; productions cost.

1.15) Valuation methods: PMP, FIFO, LIFO.

1.16) Valuation adjustment.

1.17) Inventory.

1.18) Processing of the information/documentation.

1.19) Information systems in the buying management and warehousing.

1.20) Models of buying and selling contracts.

1.21) Make the documents relative to the purchases; order, delivery note, invoice, expense records, credit notes.

1.22) Obligatory and auxiliary books.

1.23) Internal and external communications referred to supply.

1.24) Software.

1.25) Purchasing management applications.

1.26) Management and control warehousing applications.

1.27) Integrated applications.

1.28) Installation requirements.
1.29) Features, functions and procedures.

1.30) Maintenance of routines and file looking up.

1.31) Safety procedures and process control.

2). – FINANCIAL MANAGEMENT

2.1) Mercantile rules.

2.2) Procedures for the financial and commercial calculation.

2.3) Simple interest: simple capitalisation; abbreviated methods of the simple interest calculation.

2.4) Simple discount: commercial discount; mathematic discount.

2.5) Financial equity: equivalent capitals; common maturity; average maturity.

2.6) Current accounts: current interest at reciprocal interest; current accounts at not reciprocal interest; methods settlement of current accounts.

2.7) Compounded interest: compounded capitalisation; equivalence of capitals at compounded interests.

2.8) Annuities: constant annuities; divided annuities.

2.9) Lending: types of lending; methods of lending amortization.

2.10) Financial leaseholder operations.

2.11) Loans: Types of loans; methods of loans amortization.


2.13) Financing of tangible and intangible assets.
2.14) Methods of financing current or tangible assets: discounts for early payment; deferred payments; bill discounts; bank credits; factoring.

2.15) Methods of financing intangible assets: opportunity costs in financing with own incomes.

2.16) External financing: loan, leasing.

2.17) Treasury budgets: instruments to analyze liquidity; treasury forecast; plan of financing in short term.

2.18) Financial analysis: financing and investment.

2.19) Investments estimation: financial profitability of the investments; procedures to estimate investments; Net Present Value (NPV); Internal Rate Return (IRR); pay back.

2.20) Basic elements to finance International Trade operations.

2.21) Treasury administrative management.

2.22) Carry out documents referred to charge and pay means: cheque, bill of exchange; promissory note; charge and credit notes; receipts; self liquidation with the Administration; Documents related to banks.


2.24) Treasury management: cash flows; cash control; cash audit and balance; bank accounts management; control of due bills; bill negotiation control.

2.25) Basic international means of payment.

2.26) Computing programs.

2.27) Applications for the treasury management.
2.28) Applications of financial calculation.

2.29) Spreadsheets applied to financial management.

2.30) Installation requirements.

2.31) Features, functions and procedures.

2.32) Maintenance routines and files looking up.

2.33) Security procedures and process control.

3). – HUMAN RESOURCES

3.1) Human resources management.

3.2) Models of human resources management.

3.3) Human resources department: organization.

3.4) Human resources selection: information, documentation and procedures.

3.5) Human resources training: administrative procedures and economic aspects.

3.6) Promotion and bonus systems.

3.7) Internal communications.

3.8) Personnel control.

3.9) Introduction to the Labour Law.


3.11) Sources of the Labour Law.


3.14) Agencies of application of the labour regulations; Judicial bodies; administrative agency; Labour Inspection.

3.15) Workers’ syndication: labour union function; regulations.

3.16) Collective representation; collective agreements; collective conflicts.

3.17) The work contract.

3.18) Work contract characteristics: Contract subjects; regulated relations; essential and accidental elements; contract form.

3.19) Kind of contracts: open-ended contract; temporary contract; internship; part-time contract; training contract; special contract.

3.20) Subsidies and contracting aids.

3.21) Contracting steps and procedures.

3.22) Working days. Holidays and leaves.

3.23) Modifications in the work contract conditions.


3.26) Social Security System.

3.27) Social Security System in Spain.

3.28) Social Security regulations: fields of application.

3.29) Protected eventualities.

3.30) Security Social benefits.

3.31) Work remuneration.
3.32) Salary: minimum salary and salary bonus.

3.33) Not salary payments.

3.34) Determination of the assessment basis to Social Security.

3.35) Deductions: worker’s contributions to the Social Security; withholding against Personal Income Tax.

3.36) Calculation and issuing payslips.

3.37) Documents of contribution to Social Security: models TC1 y TC2; presentation terms.

3.38) Declaration-settlement against Personal Income Tax; presentation terms.

3.39) Software of human resources management and payslips issue.

3.40) Installation requirements.

3.41) Features, functions and procedures.

3.42) Maintenance routines and file looking up.

3.43) Security procedures and process control.

4). – ACCOUNTING AND TAXATION

4.1) Accounting methodology.

4.2) Accounting object.

4.3) Types of accounting.

4.4) Kind of mercantile operations according accounting.
4.5) Account theory: kind of accounts; accounts terminology; charge and credit agreements; speculative method and administrative method.

4.6) Doubly entry method.

4.7) Accounting interpretation of the information in the source documents.

4.8) Development of the accounting cycle: accounting cycle and financial year; initial stocktaking and opening entry; book entries; transfer the information to general ledger; trial balance; regularization process; balance sheet; closing entry.

4.9) Accounting treatment of the write off.

Amortization: technical; accounted; fiscal.

4.10 Provisions

4.11) Extraordinary irreversible write off.

4.12) Write off and accounting regularization.

4.13) Accounting accruals.

4.14) Allocation of expenses and deposits to several exercises.

4.15) Accrual adjustments.

4.16) Accruals and regularization.


4.18) Models of mercantile documents-receipts.

4.19) Organization and file of the mercantile documents.

4.21) Mercantile legislation applicable to accounting documentation processing: Commercial Code Rules; Public Companies Act rules; sector rules; publicity and register; Trade Register.

4.22) General Chart of Accounts.

4.23) Statutory development General Accounting Plan.


4.25) The GAP structure: coding system; account chart.

4.26) Accounting principles.

4.27) Estimation rules: types and characteristics.

4.28) Adaptation of GAP to standard companies.

4.29) Analysis of the GAP groups according to the wealth assets which represent:

   Group 1: Basic financing.

   Group 2: Intangible assets.

   Group 3: Goods.

   Group 4: Creditors and debtor due to traffic operations.


4.30) Rules of applicable estimation.

4.31) Analysis of the management and its relations with the wealth groups.

   Group 6: Purchases and expenses.

   Group 7: Sales and incomes.

4.32) Applicable estimation rules.

4.34) Profit and loss statement: earnings before interest, tax, depreciation and amortization (EBITDA), financial results; extraordinary results before taxes; net earnings.

4.35) Interim balance sheet.


4.37) Economic and financial analysis of the annual accounts.

4.38) Object of the economic and financial analysis.

4.39) Instruments of the economic financial analysis: differences, percentage; index; ratios.

4.40) Static analysis.

4.41) Dynamic analysis.

4.42) Fiscal management.

4.43) Spanish fiscal system.

4.44) Direct and indirect taxes.

4.45) Personal Income Tax: structure; types of returns; offsets and deductions; calculation of differential income.

4.46) Tax on wealth.

4.47) Tax on succession and donation.

4.48) Corporate income tax:

   Act and rules of the corporate income tax.

   The accounting result and the economical result.

   Tax schemes.
IS structure.

Permanent and temporary differences.

Deductions and bonus.

Withholding and payments on account.

Calculation of the differential income.

Corporation income tax in the European Union framework.

Terms of declaration-settlement.

4.49) VAT.

Act and regulations of the VAT.

Tax schemes.

Input Vat and output VAT.

Input VAT not deductible.

VAT in intangible assets.

VAT and self consumption.

Pro rata rule.

VAT and international trade.

Calculations of the base VAT.

Terms of declaration-settlement.

4.50) Trading tax

4.51) Change in ownership tax and documented legal acts.

4.52) Real property tax.
4.53) Excise tax.

4.54) Models of document of the tax declaration-settlement.

4.55) Software.

Accounting application:

Installation requirement.

Features, functions and procedures.

Files of master parameters and movements.

Maintenance routines and file looking up.

Record of entries.

Transfer of the entries to general ledger and make the verification balance

Process regularization.

Routines making annual accounts.

Security procedures and process control. Aplicaciones informáticas de gestión fiscal:

Installation requirements.

Features, functions and procedures.

Maintenance routines and files looking up.

Security procedures and process control.

5). – COMMERCIAL MANAGEMENT AND CUSTOMER SERVICE.

5.1) Technics applied of communication, attention and negotiation.
Technics of applied communication.
Applied social abilities.
Technics of protocol and personal image.
Technics and negotiation process.
Kind of clients and how to treat them.
Technics and process of direct sale.
Processing and management of claims.

5.2) Organization of the commercial department.
Organization principles and systems.
Organization structure.
The motivation in the labour environment.
The information and processing flow.

5.3) Principles and basis of marketing.
Principles and objectives of marketing.
Market investigation.
Service marketing.
The marketing- *mix*
Advertisement.
Collection techniques and processing of the information in the trade investigation.

5.4) Consumer-client rights.
Rules for the consumer-client rights: Instituciones y organismos de protección al consumidor.

Customer Service Department in the companies.

5.5) Comercialization process: commercialization stages; applied sale techniques; offers confection; applied legislation to the sales; invoicing; commercial mail;

5.6) Techniques and administrative process applied to the administration and information and documentation processing in customer service departments and in selling products and/or services.

5.7) Computing applications.

Commercial management applications: installation requirements; features, functions and procedures; maintenance routines and file looking up; security processings and process control.

6). – PUBLIC ADMINISTRATION

6.1) State and European Union Organization.

Constitutional principles of administrative organization.

Statal Administration organization: central Administration; autonomic Administration; local Administration.

European Union

6.2) Documentary processing.

6.3) Documentation and information in the public Administration.

Public Administrations documents: sources.

Documental processing: care, processing and document diffusion.
6.4) File technics.

File systems in the public Administration.
Organización de fondos documentales.
Computing applications in the files.
Information diffusion.

6.5) Budget and economical management.

General State Budget; functional, organical and economical classification of the credits; confection and approval.
Budget modifications.
Public Administration contracting: works contract; supply contract; other types of administrative contracting.
Budget Raccounting elements.

6.6) Human resources management.

The personnel at the State Administration: situations and legal status.
Personnel selection and contracting procedures: personnel selection; job positions and professional promoton.
Procedimientos de selección y contratación de personal: la selección de personal; puestos de trabajo y promoción profesional.

6.7) Rights and duties: Disciplinaire Derechos y deberes.

Union representation. Collective negotiation.

6.8) Common administrative procedure.

Administrative act.
Administrative procedure.

Administrative act to revise previous administrative acts.

Administrative proceedings.

Administrative acts invalidity.
7). – FINANCIAL AND INSURANCE PRODUCTS AND SERVICES.

7.1) Financial and insurance sector.

Financial sector and its economic function.
Structure and organization of the financial sector.
Bank of Spain: function.
Official credit entities.
Private banking.
Savings bank.
Credit cooperatives.
Other financial entities: leasing companies, factoring companies; mutual guarantee companies.

7.2) Relations between financial entities.

7.3) Structure and organization of insurance sector.

Specific legislation applicable in the financial and insurance sector.

7.4) Financial products and services.

Liabilities products.
Current accounts: Types of current accounts; current accounts opening; methods of settle current accounts; processing of overdrawn in current accounts.
Savings accounts. Opening and settling proceedings.
Building accounts. Fiscal proceedings and legal matters.
Fixed term deposits: contracting proceedings; relations between interest rate and the deposit instalment; settlement conditions before maturity.

Assets products.

Discount of bills: Commercial discount, proceedings referred to the discount facility; negotiation invoices; processing and settlement.

Loans and bank credits: Personal guarantee and tangible security. Risk analysis; granting, loan amortizing and settling procedures; credit lines; procedures referred to credit policies; procedures referred to financial discount; treatment of credit accounts exceeds.

Bank guarantees.

Financial services.

Direct debit: direct debit proceedings; commissions and expenses; allocation systems.

Bill collection management.

E-Banking: trade contracts; contracting conditions; follow up and settlement proceedings.

Debit and credit cards: contracting conditions, kind of cards: principal characteristics:

Letter of credit.

Traveller’s cheques.

Cash dispenser service. Cash dispenser operations.

Permanent lockbox facilities.
Stock securities brokerage: brokerage in fixed-interest security and variable-interest security; commissions and expenses; safekeeping.

7.5) Foreign-exchange operations; quotation, commissions and expenses.

7.6) Safe deposit box: contracting conditions and use procedures.

7.7) Direct banking: Kind of services and safety procedures.

7.8) Securities:

Securities stock market: Law of the stock market; National Share Market Commission; stock market: characteristics of the Spanish stock market; kind of exchange operations; Brokers; Companies and securities broker; continuous trading; stockmarket index; Contracting and clearing procedures.

Fixed-interest securities: liabilities, bonds and commercial paper: issuance and amortization; public funds: Treasury Bond and Government Bond.

Variable-interest securities: securities characteristics: quotation; dividends; capital increase; rights issue.

7.9) Securities with no official quotation.

7.10) Securities pledge.

7.11) Investment funds: characteristics; managing companies; depositary company; shares; Security Investment Funds; Investment Funds: Investment Funds features; managing societies; receiver entities; shares; Movable Investment Funds (MIF); Investment Funds in Movable Market Assets (IFMMA); tax treatment; contracting conditions.

7.12) Insurance products and services.
Personal insurance; life, accidents, disability; travel; family; civil responsibility.

Property insurance: real state insurances; fixed assets for companies insurances; car insurance; luxury goods insurance; merchandise insurances; transport insurance.

Combined and mixed insurances.

Other insurance products: Pension plans, retirement plans; saving plans.

Insurance contracting: insurance policies; insured claims; risks cover; bonus and penalties; mandatory; premium and expenses calculation in insurance contracting.

7.13) Administrative management.

Banking administrative process.


Basic administrative procedures in bank offices.

Administrative insurance process.

Insurance companies organization: head offices: functions, departments and relation with branches; branches; Model of branch, functions and departments

Basic administrative procedures in insurance offices.
7.14) Financial marketing elements.

   Marketing function in financial companies.
   
   Product marketing and service marketing.
   
   Customer’s needs and behaviour.
   
   Personalized customer service.

8). - AUDIT

8.1) Management control: definition, objectives; control tools.

8.2) Internal control as requirement of the management control.

8.3) Internal control fundamentals.

   Internal control objectives and elements.

   Methods of describing and estimating internal control: narrative descriptions; flow diagram; questionnaires.

8.4) Administrative and management process: information through the different process of business management.

8.5) Audit.

   External or financial audit. Distinctive features and professional field.

   Operative audit. Distinctive features and professional field

   Analogies and differences.

   Collaboration between the internal and the external auditor.

8.6) Evidence in audit. Types of evidences.
Methods of getting evidence and reliable level; observation; questions and assertions; calculation; analytic exam technics.

8.7) Pieces of evidence and fulfilment evidences.

8.8) Audit rules. Definition, objectives and classification.

   Personal rules.

   Issue the inform rules.

8.9) The audit means are: auditor’s work papers.

   Paper technics: references and marks to insert; reference crossing; the papers files; the permanent file; year file or general file.

8.10) Audit work process.

   General risk analysis.

   Study of the client’s activity.

   Client’s organization: accounting system and controls.

   Preliminary analytic revision.

8.11) Global audit plan:

   Terms in which the work is based. Proposal letter or order letter.

   Accounting norms and criteria.

   Identification of transactions or significative areas of special attention.

   Level or numbers establishment of relative importance.

   Identification of audit risks.

   Reliability level attributed to internal control.
Nature and wideness of the applicable audit proves.

8.12) Audit program. Work execution:

Analysis by areas of the balance and the benefits and losses account; audit objectives; internal control objectives; accounting criteria: audit procedures.

Program areas: tangible assets; intangible assets; establishment expenses and expenses distributable in several exercises; financial tangible assets; stock; clients and accounts to charge; treasury; loans and credits; self incomes; suppliers and accounts to pay; provisions and contingencies; fiscal and labour; periodification adjustments; results.

Final works to complete the program: operations cost; facts after closing; summary of the adjustments and reclassifications proposed by gerency; letter to with the conclusion to the direction.

8.13) Results of an audit.

Audit report and the auditor’s option. Partes del informe.

Kind of reports.

Recommandation letter on the internal control.

9). – SOFTWARE AND KEYBOARD OPERATIVE

9.1) Basic computing.

9.2) Data process: functions and phases of a model data process; electronic data process; historic evolution.

9.3) Hardware: modular structure of the physical system; Central process unity: central or internal memory. Types of internal memory; aritmeticological unity and control unit: basic functions.

9.4) Bus concept and interface.
9.5) Peripheral equipments: unities and physical means; in peripheral; out peripheral; file units; direct access units; sequential access units; peripheral equipments conection with central unit.

9.6) Internal data representation: bit concept; character coding sustems; ASCII code; byte concept; byte multiples; files and records.

9.7) Software elements: programm concept; machine language high level lengauges; basic concepts; user’s programms; applications.

9.8) Operating systems.

Basic functions of an operating system.

Single-user and multiple users operating systems.

Use of single-user operating systems: operating system commands: disc management commands, directory and files; othe commands of the operating system; creation of batch files; configuration and load of the operating system; procedures of information protection.

9.9) User’s environments: friendly environment concept; structure and functions of the user’s environment; work procedures in user’s environment.

9.10) Local nets and teleprocess.

Local nets physical components.

Operating system of local nets: basic utilities of the supervisor or administrator; user’s utilities.


Structure and functions of a word processor.

Installation and loading of word processor.
Document design: document format; line format; page format; column, rows and cells.

Text edition: edition functions; writing procedures; text inserting and erasing; procedures of searching and text replacement; operations with block texts; procedures to emphasize texts; automatic line numbering. Head and foot notes; procedures working with several texts at the same time; graphic insertion; spell checker and synonyme dictionaries.

File management: search procedures; recovering and recording of text files; execute operating system orders from the word processor; procedures of file protection.

Text printing: printing control; printer configuration: text printing procedures; file printing procedures.

Use of macros and mathematics functions.

Creation of index and summaries.

Interoperations with other programs.

9.12) Spreadsheets.

Spreadsheet structure and functions.

Spreadsheet installation and loading.

Spreadsheet design: worksheet capacity: worksheet format: rows, columns and cells; data format; Procedures to relate rows, columns and cells; procedures to establish ranges.

Spreadsheets edition: Procedures to introduce data; procedures to move data; procedures to calculate; procedures of presentation; procedures to use formulas; procedures to work with several spreadsheets.

File management: procedures of searching and recovering spreadsheets; procedures to record spreadsheets.
Spreadsheets printing: printing control; procedures of printing worksheets; file printing procedures; printing formulas procedures; graphic printing procedures.

Macro use.

Spreadsheets graphic representation.

Interoperation with other programs.


Data base structure and functions.

Types of data bases: relational data base; documentary data base.

Data base installation and loading.

Data base design.

Definition of files and tables.

Definition of records and tuples.

Definition of fields and attributes.

Relation between files/tuples.

Screen format to introduce data.

Data base use: searching and recovering of files and records; recording information procedures; consult proceedings; printing proceedings; proceedings of modifying and erasing files and records; consult proceedings; printing procedures; data protection proceedings.

Definition languages and data consulting: SQL.

Interoperation with other programs.
9.14) Graphic and desktop publishing applications.

- Graphic and desktop publishing programs structure and functions.
- Installation and loading of graphic and desktop publishing programs.
- Types of endured graphics.
- Graphic design procedures.
- Graphic presentation procedures.
- Procedures of graphic integration in documents.
- Proceedings to search, recover and record graphics.
- Data base protection procedures.
- Interoperation with other programs.

9.15) Integrated software package program

- Installation and loading of Integrated software package program.
- Modularity of Integrated software package program.
- Procedures to integrate texts, graphics and data.
- Export-import procedures.

9.16) Keyboard operative in computer and electric/electronic machines.

- Standard keyboard and wide keyboard: QWERTY keyboard; numeral keyboard; functions keys; keys to move the cursor; keys of helping in text edition.
Procedures to develop skills in keyboard operative: the adequate position; development of agility in placing in rows: dominant row; base or normal row; inferior and superior rows.

Proceedings to develop velocity.

Proceedings to correct mistakes.

Carrying out texts and documents.

Use of helping systems in developing skills.

10. – BUSINESS PLAN

10.1) Business activity project.

First idea.

Delimitation and estimation.

Feasibility arguments.

10.2) Estudio y análisis del sector de actividad.

Provisions: Inputs; suppliers; prices.

Production: technical description of the process; alternative systems and methods; cost structure.

Distribution and marketing: channels; clients; prices.

10.2) Competitive analysis: companies; placement; market sharing.

10.3) Market survey: Delimitation of the business objective market; study of the potential demand; demand trends: short, medium and large term; study of the consumers: behaviour, tastes, preferences, deteeming factors and consumer’s habits.

10.4) Business definition.
Company legal form.

Name and logo.

Determination of its placement: location, area: spaces, buildings and installations.

Property ownership of the buildings and installations.

Human resources: partners and employees.

Financial investment and way of financing.

Determination of the minimum capital.

10.5) Plan definition and marketing plan.

Product or service. Decisions on the product.

Buying policies.

10.6) Decisions on the warehouses: optimum stocks, costs.

Manufacturing process.

Decisions on prices.

Decisions on the distribution: channels and systems.

Selling policies.

Decisions on the communication: advertising.

10.7) Economical financial study of the business plan.

Forecast: business evolution in the five first years.

Absorbed funds: fixed and current investments.

Funds generated: sales and benefits forecast.
Calculation of the forecasted costs: model of the costs calculation; determination of the types of costs; calculation of the costs by sections; calculation of product or services costs.

10.8) Plan profitability: determination of the Net Present Value (NPV) and Internal Rate of Return (IRR).

Cash: cash flow forecast.

Estimation of the plan feasibility.

Simulated starting up of the business.

10.9) Procedures and documents to business legal constitution.

Acquisition of the minimum fixed and current assets.

Personnel contracting.

10.10) Administration: administrative organization; accounting books and registers; record and control of first operations.

10.11) Software.

Spreadsheets: economical and financial calculations

Word processors: fulfilling the project.

Management applications: simulated starting up.

11). - PROFESSIONAL TRAINING

11.1) Occupational health.


Risk factors.: Physicals, chemicals, biological, organizational. Prevention and protection measures
Technics applied to the safe work organization.

General technics of prevention/protection. Analysis, estimation and activities proposal.

Practical cases.

Priorities and action sequences in case of accidents.

Application of first aid technics: Consciousness/unconsciousness; cardiovascular resuscitacion; traumatism; rescue and injured transport.

11.2) Legislation and employment relationships.

Labour laws: fundamental regulations.


Social Security and other Benefits.

Representative bodies.

Collective labour agreement. Collective bargaining.

11.3) Orientation and sociolabour incorporation:


The process of job searching. Information sources. Supply and demand mechanism and selection.

Self employment initiatives. The business. Kind of business. Procedures to constitute small business..

Auto orientation resources. Analyze your own professional potential and your personal interests. Overcoming of social discriminatory habits. Make professional training programs. Make the final decision.
11.4) Principles of economy.

Marcoeconomical variables. Socioeconomical indicators. Its interrelations.

Market economy: offer and demand; competitive markets.

International socioeconomical relations: European Union.

11.5) Economy and business organization.

Business activity; classification criteria.


Financial performance: business patrimony; acquisition of resources; self financing; interpretation of annual accounts; fixed and variable costs.

12). - TRAINING IN WORKCENTRE

12.1) Information treatment in administration and management process.

12.2) Confection of administrative documentation: delivery notes, orders, invoices, bill of exchange, cheques, payslips and social security, bank documentation.

Verification of the documention.

Application the file technics.

Control of the documentary and computing file.

Identification of the administrative documents and types of dossiers used in every administrative proceeding.
Use of management software: word processor; data base; spreadsheets; management programs; payslip; warehouse and invoicing.

12.3) Identification of the competent agencies to manage determined documents.

Identification of mercantile, labour and banking regulations.

12.4) Accounting and fiscal operations.

Identification of the fiscal regulations.

Identification of the fiscal calendar.

Identification of the official models that contextualize the direct and indirect taxes.

Performing different aspects in the settlement of VAT and corporate taxes

Interpretation of the accounting information and its translation to the tax.


Registre of determined accounting operations.

Use of accounting management software.

12.5) Customer service operations.

Identification of the company image.

Identification with the proceedings of the company in transmitting the information to the clients.

Application of the habitual techniques to express correctly in the organization and with clients, suppliers and public.

Identification of the responsibility levels solving incidences.
Management of claims.

12.6) Criteria application of correct behaviour in the organization chart of the company and in the work team.
# STUDY PROGRAM TO BE “HEAD OF ADMINISTRATION”

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<tr>
<th>FIRST YEAR</th>
<th>THEORY</th>
<th>PRACT.</th>
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<tbody>
<tr>
<td>1). PROVISION MANAGEMENT</td>
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<td>2). FINANCIAL MANAGEMENT</td>
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<td>3). HUMAN RESOURCES</td>
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<td>4). ACCOUNTING AND TAXATION</td>
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<td>9). SOFTWARE AND KEYBOARD OPERATIVE</td>
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ADD HOURS: 960  0

TOTAL HOURS: 960

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<th>SECOND YEAR</th>
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<td>5). COMMERCIAL MANAGEMENT AND CUSTOMER SERVICE.</td>
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<td>6). PUBLIC ADMINISTRATION</td>
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<td>7). FINANCIAL AND INSURANCE PRODUCTS AND SERVICES.</td>
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<td>10). BUSINESS PLAN</td>
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<td>11). PROFESSIONAL TRAINING</td>
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<tr>
<td>12). TRAINING IN WORKCENTRE</td>
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ADD HOURS: 660  380

TOTAL HOURS: 1040