

BACKGROUND

TopTravel SL is a company dedicated to high quality online hotel reservations. It operates internationally and its customers are large hotel groups that offer luxury services.

With more than 10 years of experience, TopTravel SL has been among the top 5 websites used to choose accommodation. A large percentage are business trips, however, there is also a significant number of leisure trips, which seek an accommodation with the most favorable conditions.

In the last 5 years, prestigious competitor companies have launched very strong marketing campaigns that have forced TopTravel SL to make an important investment in the Online Marketing Department. This department is physically located in Amsterdam, the city where TopTravel SL was founded, although there is staff distributed in the US, Singapore and Spain.

This department has undergone major changes in the last year, as they had to hire a new Social Media Manager, since the previous one left the company for personal reasons. Until then, the company had a very efficient team of analysts, designers, web/SEO programmers, content manager, social media strategist and community manager. However, with the arrival of the new manager the team was affected; There were some team members who also decided to leave, and those who stayed did not have a good working environment. Due to the flight of employees, new hires were made; young talents keen to learn. However, most of the veteran staff is demotivated given the situation, and a few months later the results of the last campaign they had launched were significantly affected by this.

The new Social Media Manager, Marc Blumer, is considered to be the best in the world in his field and has won several awards as best international publicist. However, despite being very good in his field, he has great communicative difficulties that directly affect his leadership ability, which makes it very difficult to

manage a new team that has recently lost its leader. He has a leadership style with a high authoritarian component, tending to adopt a loud and somewhat aggressive speaking tone at meetings, he has trouble listening to opinions from group members other than his own, and he does not handle constructive criticism well. Something similar happens when he has to communicate the results with General Management, his communication issues mean that the information does not always arrive in the best way, and this leads to misunderstandings. This situation has made Marc feel blocked.

In a meeting between Marketing Management, Sales Management and Human Resources Management, it was decided to hire the services of a specialized *Coaching* Consulting firm. This consultancy assigns you the project to intervene in the Online Marketing Department of TopTravel SL. Marc Blumer's communication skills must be improved, and at the same time, his skills and abilities must be strengthened so that he has a wide range of resources, in this way he will be able to effectively lead the team, and will redirect the work towards the company's goals. On the other hand, it is necessary that employees go back to working as a team, because until now they worked more like a group.

As a coach of this consulting firm you are given two options to choose from; apply an individual coaching process to Marc Blumer, or apply a team coaching process to the Department.

DEVELOP

Before starting, you must choose the option you want to solve; individual coaching or team coaching. You must solve only one option, as we will only evaluate one of the two options.

Individual Coaching

1. **Analyse** the starting situation of the Online Marketing Department:
 - a. To provide context, explain what the starting situation is, from an analytical perspective.
 - b. Explain the importance of carrying out a coaching process; what could happen if you do not act quickly, and what benefits would be obtained after the intervention.
2. **Establish some goals:** Formulate at least 3 goals to achieve with the executive coaching process.
3. **Plan a complete individual coaching process for Marc Blumer:** In this section you should design the entire coaching process, and frame the sessions within the Coaching phases. This planning must be very detailed and precise, explaining step by step the entire process. You must bear in mind:
 - a. **Structure of the Coaching phases:** plan how many sessions to perform in each of the phases, and what actions or techniques to apply in each one.
 - b. Include "**powerful questions**", use the **Grow Method** to lead the questions.

Team/Department Coaching

1. **Analyse** the starting situation of the Online Marketing Department:
 - a. To provide context, explain what the starting situation is, from an analytical perspective.
 - b. Explain the importance of carrying out a coaching process; what could happen if you do not act quickly, and what benefits would be obtained after the intervention.

2. **Establish some goals:** Formulate at least 3 goals to achieve with the executive coaching.

3. **Plan a complete team coaching process:** In this section you must design the entire coaching process for the Online Marketing Department.
Bare in mind:
 - a. **The structure of the phases:** plan how many sessions to perform in each of the phases, and what actions or techniques to apply in each one.
 - b. **Include five “powerful questions”** per session.

BACKGROUND

The final work of NLP allows the student to apply all the knowledge acquired during the course, in addition to expanding and consolidating the information.

The subjects to work are of free choice, depending on the needs of each student and the chosen cases. It is important that this work is of maximum utility, so the subject must be chosen thoroughly to be enriching and profitable for the personal and/or professional life of the student.

DEVELOP

1. Choice of subject/topic: Detect a real situation in which you are insecure, have a sense of blockage or inability to manage or cope with it normally. A situation in which you want to improve your current state and produce a positive change to improve it is also valid.

- a) The orientation of the work is internal, that is to say, the student is at the same time the guide and the explorer.
- b) Choose a topic to address among the following:
 - Communication
 - Leadership
 - Achievement of objectives in the workplace
 - Conflict management
 - Scared of speaking in public
 - Work stress

Each of these concepts is very extensive, and encompasses a wide range of possibilities, it is essential that the chosen problem is related to one of these topics.

- c) Justify in detail the reasons for the election.
- d) Define the problem
- e) Make a theoretical approach to the topic you have chosen.

BACKGROUND

We provide you with the balance sheet of a Spanish company at the end of the year. The company carried out its accounting according to the PGC 2007. You have to analyse each of the items and specify which group of the Chart of Accounts they belong to and the specific coding that corresponds to it according to the Chart of Accounts of the General Accounting Plan to each entry.

Once all the accounts have been coded, create the closing entry for the company.

<u>ASSETS</u>		<u>LIABILITIES</u>	
<u>Non-current assets</u>		<u>Net equity</u>	
<u>Intangible fixed assets:</u>		<u>Equity capital:</u>	
Industrial Propriety	40.500 €	Capital Social	3.000.000 €
Cumulative depreciation II	-5.000 €	Legal reserve	348.180 €
<u>Tangible fixed assets:</u>		Profit and Loss	158.810 €
Constructions	3.900.000 €	<u>Non-current liability</u>	
ICT Equipment.	9.000 €	<u>Long-term</u>	
Furniture	70.000 €	<u>debts</u>	
Transport	35.000 €	Long-term debt to institutions.	710.000 €
Cumulative depreciation IM	-122.000 €	<u>Current liability</u>	
<u>Current Asset</u>		<u>Short-term</u>	
<u>Stock:</u>		<u>debts</u>	
Goods	62.000 €	Short-term debts to institutions.	38.000 €
Impairment loses	-1.150 €	Suppliers	200.000 €
<u>Debtors:</u>		Creditors	3.560 €
Clients	236.200 €		
<u>Short-Term investments</u>			
Short-term investments (shares)	9.000 €		
<u>Liquidity:</u>			
Banks	225.000 €		
TOTAL ASSETS	4.458.550 €	TOTAL LIABILITIES	4.458.550 €

- 1) Based on the International Accounting Standards, solve the following exercises:

IAS 16. Fixed Assets. We are a graphic arts company, and at the beginning of 2016, we acquired a new printer. The price of this printer was 25,000 euros. The additional expenses of the purchase were the following.:

- Installation and assembly: 3.000 euros.
- Transportation and delivery: 1.150 euros.

All operations carry a 21% VAT (not included), and the payment of the amounts is made by bank check.

During January the assembly and installation of the new printer take place, which is in perfect working condition from February 1st.

The useful vine of the printer is estimated at 10 years, and its amortisation will be carried out following the linear method. Additionally, at the end of its useful life, the company will have to face the costs of dismantling and rehabilitation of the place. Estimating said costs in 5,000 euros. Besides, said machinery requires specialised weekly maintenance, amounting to 250 euros per month.

Calculate:

- The initial cost of the acquisition.
- The amortization fees.
- The costs derived from daily maintenance.

IAS 36. Impairment of assets. We are a photo studio, and due to the increase in work and staff, we have had to acquire three new cameras and accessories. The acquisition occurred in January 2018. The prices of the cameras are as follows:

- Camera 1: 1.750 euros
- Camera 2: 3.500 euros
- Camera 3: 1.950 euros
- Accessories: 4.550 euros

Calculate:

- The impairment loss of the asset at the end of 2020, taking into account that the recoverable amount of the acquisitions is:
 - o Camera 1: 575 euros
 - o Camera 2: 1.500 euros
 - o Camera 3: 750 euros
 - o Accessories: 2.200 euros

IAS 38. Intangible Assets. On March 1, 2016, we obtained a patent for 7,500 euros.

At the close of the fiscal year, on December 31, 2016, the fair value of the patent was 9,000 euros.

As of December 31, 2017, the fair value of the patent stands at 8,000 euros.

The criterion we use for valuation after the initial recognition of the asset is the revaluation model.

Formulate:

- Make the accounting entries corresponding to the acquisition of the asset and at each accounting close.

BACKGROUND

The company ABC, L.C. manufactures some products with an average sales price of € 25/unit, with fixed annual costs of € 110,000. The average unit variable costs are € 5.

DEVELOP

- a) At what volume of production will the threshold of profitability be reached?
- b) Assuming that annual sales are estimated at 20,000 units, being the distribution evenly over a year, on what date will the break-even point be reached?
- c) What would be the sales value or turnover corresponding to the threshold of profitability?

2. The company Derabel, S.A. is considering buying a new machine for its production process. This project means an initial cost of € 200,000 and the machine is estimated to have a useful life of 5 years. The maximum productive capacity of the machine is 200,000 units per year. However, the first year it is expected that the activity will be 70% of the maximum installed capacity, reaching 100% from the second year.

During the first year, the unit sales price will be € 2.50, the unit variable cost € 1.50 and the fixed annual cost € 60,000, resulting in cumulative yearly increases of 4% in the price of the product sale, 3% on variable costs and 2% on fixed costs.

Also, it is assumed that:

- The company uses a linear depreciation system, and the residual value of the machine is € 25,000. Besides, the sale value of the machine at the end of its physical life will be € 30,000 that will be charged in cash.
- The nominal discount rate (kN) used by the company is 8% per year and constant for the planned period.
- The tax rate that taxes the benefits is 25%. Taxes are paid in the period following their accrual.
- All production is sold in the reference period.
- All income and expenses are charged and paid in cash.

With the above data, determine the Net Cash Flows after taxes of the project described above. Calculate the net absolute return.

3. The person in charge of the finances of the company MGT, S.A. wants to know the company's situation concerning the industrial sector to which it belongs. For this, it has the following information regarding the industry:

- General liquidity ratio is 1.55; the acid test is 1.20, and the ratio between the available and the current liabilities is 0.95.
- The debt ratio stands at 1.25. The margin on sales is 21%. The investment rotation is 1.45 times.
- Economic profitability is around 23%, and financial profitability is 29%

The data referred to the company (in thousands of €) are the following:

Assets		Liability and Net Equity	
Non-current asset (net)	170	Equity	125
Stocks of finished products	45	Reservations	25
Clients	65	External Resources	105
Banks	70	Loans	65
		Supplier	30
Total Assets	350	Total Net Equity	350

In addition, it is known that:

- Sales are € 250,000 and its direct cost of € 105,000.
- Amortization of € 70,000.
- Long-term debt generates interest at 5%, short-term bank loans at 7%, and the departure of suppliers does not accrue any interest.
- The Corporation Tax is 25%.

Calculate the liquidity, acid test and debt ratios, and compare them with the sector data. It also calculates the economic and financial returns, and the margin on sales and investment rotation, even making a comparison between the company and sector.

4. An investment requires an initial disbursement of € 2,500,000 and the duration of the project is 3 years, in the first of which it generates a cash flow of € 1,500,000, in the second € 3,700,000 and the third € 4,100,000.

- a) Calculate the Net Present Value of the investment, knowing that inflation is 3% cumulative annually and that the required profitability in the absence of inflation is 8%.
- b) Calculate the actual internal rate of return of the previous investment.

5. We know the following data of the company Perfilados, S.A:

- a) It bought and consumed € 105,000 in raw materials for the manufacture of its product and, on average, maintained a stock level of them in the stock of € 9,250. Calculate the average storage period.
Calculate the average storage period.
- b) The cost of its annual production is € 198,000, and the average value of the products under development is € 11,000. Calculate the average manufacturing period.
- c) Taking into account that the company exclusively sold all its annual production and that the average value of its stock in finished goods warehouse was € 18,500, it calculates its average sales period.

- d) Assuming that the company sold its products for an amount of € 290,000 and that the customers had on average a debt with the company of € 17,000, it calculates the average collection period.
- e) With the data obtained in the previous points, it calculates the average period of economic maturity of Perfilados, S.A.

6. We know the following data of an investment that the company has made:

- An initial disbursement of € 2,000,000 and generates the collections and payments in the successive years of its duration that are shown in the following table:

Years	Collection (€)	Payments (€)
1 Year	4.500.000	3.800.000
2 Year	5.500.000	4.500.000
3 Year	6.000.000	5.000.000
4 Year	4.000.000	3.200.000

Calculate the IRR of the previous project. Justify for what type of discount this investment will be made.

BACKGROUND

Shadow is a Spanish brand dedicated to the manufacture of guitars, basses and musical accessories.

They have physical stores in the main cities of Spain and a new online sales platform with which they hope to reach much more public. Currently, they want to carry out an advertising campaign to boost the sales of their flagship product: the electric guitar.

Shadow always uses good qualities in its products and sells at a very competitive price, but has not yet achieved the necessary recognition and hopes that this campaign will help it to consolidate and position itself properly among its public.

FORMULATE

1. Conduct a **market research of the situation, perform a SWOT analysis and determine the target audience** for the campaign.
2. **Detail the team of workers** that you would need/want to have at your charge: figures, personal traits, working groups ...
3. **Detail the steps you would follow**, making a timing for each stage/action.
4. Describe the **motivations of the target audience and the message** you want to convey. Create a slogan for the brand.
5. Define the **media strategy** that you consider appropriate and the **advertising formats** you would use.

6. Find a case of an **advertising campaign that you find interesting due to its innovation and good results for the brand**. Explain the case by delving into the brand and the product. What would you highlight? What strategies and techniques did they use to achieve success? How do they differ from their competition?

BACKGROUND

Elephant is a company dedicated to the sale and distribution of wine with Designation of Origin Ribera del Duero. It was founded in 1999 and since then its sales have been increasing.

Elephant (fictitious company), has a high quality product, has won some prizes and aims to become a reference for the younger consumers.

The company has created an online sales platform and proposes a new sales strategy, based on the online channel to reach a wider market share and surpass the reach of its stores to the virtual experience.

DEVELOP

Preparation of the Marketing Plan for Elephant's proposal, presenting the strategy and actions that will form the implementation route of the online business in the Spanish market.

1. **Analysis of the external situation.**

- It will be necessary to research the Spanish market in relation to the wine sector and an analysis of its competence.
- In addition, a study of electronic commerce in Spain will be necessary.

2. **Analysis of the internal situation.**

- Identify the target audience and the different customer segments and their positioning.
- SWOT analysis to identify the weaknesses and strengths of the company, and the opportunities and threats from abroad.

3. **Specify the goals aligned** with the business proposal to expand to a new sales channel.
4. **Prepare and select the strategies** that will serve as a route for implementing an online business in the market. You must include the different tactics of the Marketing-Mix and concoct the action plan to follow.
5. **Propose a detailed schedule and timing for each action.**
6. **Write a detailed elaboration of the budget** of the necessary actions to implement the proposal.
7. **Define which measurement and control methods will be used** to determine whether the proposed actions and activities are beneficial to the company or not. Justify the use of these tools.