

## Course guide

### 390202 - EIGE - Business Economics and Management

Last modified: 20/06/2024

**Unit in charge:** Barcelona School of Agri-Food and Biosystems Engineering  
**Teaching unit:** 745 - DEAB - Department of Agri-Food Engineering and Biotechnology.

**Degree:** BACHELOR'S DEGREE IN BIOSYSTEMS ENGINEERING (Syllabus 2009). (Compulsory subject).  
BACHELOR'S DEGREE IN FOOD ENGINEERING (Syllabus 2009). (Compulsory subject).  
BACHELOR'S DEGREE IN AGRONOMIC SCIENCE ENGINEERING (Syllabus 2018). (Compulsory subject).

**Academic year:** 2024    **ECTS Credits:** 6.0    **Languages:** Catalan, Spanish

#### LECTURER

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**Coordinating lecturer:** Kallas Calot, Zein

**Others:** Rahmani Meddour, Djamel

#### DEGREE COMPETENCES TO WHICH THE SUBJECT CONTRIBUTES

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**Specific:**

1. Proper knowledge of the concepts of firm and its institutional and legal framework. Business organization and management.

**Transversal:**

CT1. (ENG) Emprendimiento e innovación. Conocer y entender la organización de una empresa y las ciencias que rigen su actividad; tener capacidad para entender las normas laborales y las relaciones entre la planificación, las estrategias industriales y comerciales, la calidad y el beneficio.

#### TEACHING METHODOLOGY

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The hours of the addressed learning are formed mainly by several theoretical classes where the lecturer makes a statement about different concepts that should be developed with the student through some practical activities, allowing for a better understanding and comprehension about the operational functioning, organization and management of an agro-food company.

To achieve this purpose, we apply different methodologies related to the economy and management theories through: the discussion of real companies? case study, literature review of scientific information dealing with the food sector management, analysis of published academic papers as a complementary tool. For the achievement of the students? individual works, each one has the necessary material to support his activity through the presence of several information technologies and communication tools.

#### LEARNING OBJECTIVES OF THE SUBJECT

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To acquire the necessary knowledge of the basic tools that allows students to understand the overall economic analysis. We will display the different juridical format of the enterprises, leading the students to differentiate between them and to be capable to select the most appropriate organization depending on the product and the situation. The students should understand the normative system of the agribusiness management and the organizational scheme made up of departments and areas.

Also the student will be able to analyze the agribusiness Planning, Management, Motivation and Control. Within these objectives, they will acquire knowledge about assessing the real economic and financial situation of a company through the accounting rules. In this same context, they will be able to understand the techniques to interpret the financial situation of a company and to compare his results with the sectorial ratios. On the basis of this knowledge, in a subsequent step students will be able to apply a management control system suitable for different needs and types of agribusiness.



## STUDY LOAD

| Type              | Hours | Percentage |
|-------------------|-------|------------|
| Self study        | 90,0  | 60.00      |
| Hours small group | 20,0  | 13.33      |
| Hours large group | 40,0  | 26.67      |

**Total learning time:** 150 h

## CONTENTS

### THE ENTERPRISE; LEGAL FRAMEWORK AND MANAGEMENT

#### Description:

In this content we analyze the following points:

- 1.1 The Agribusiness as a socio-economic reality
- 1.2 Functions of the enterprise in a market economy
- 1.3 The mercantile societies and Agribusiness. Differentiating characteristics
- 1.4 Las áreas funcionales de la empresa
- 1.5 Planificación, Organización, Dirección, Motivación y Control
- 1.6 Organigrama

#### Related activities:

- Activity 1: Lectures
- Activity 2: Individual exams
- Activity 3: Case study

#### Related competencies :

CT1. (ENG) Emprendimiento e innovación. Conocer y entender la organización de una empresa y las ciencias que rigen su actividad; tener capacidad para entender las normas laborales y las relaciones entre la planificación, las estrategias industriales y comerciales, la calidad y el beneficio.

#### Full-or-part-time: 11h

- Theory classes: 5h
- Self study : 6h

## AGRO-FOOD MARKETING

### Description:

In this content we analyze the following points:

2.1 The concept of the Agro-food marketing

Product, price, communication and place policies. The Marketing mix

2.2 Marketing plan

### Related activities:

Activity 1: Lectures

Activity 2: Individual exams

Activity 3: Case study analysis

### Related competencies :

CT1. (ENG) Emprendimiento e innovación. Conocer y entender la organización de una empresa y las ciencias que rigen su actividad; tener capacidad para entender las normas laborales y las relaciones entre la planificación, las estrategias industriales y comerciales, la calidad y el beneficio.

**Full-or-part-time:** 19h 20m

Theory classes: 6h

Practical classes: 2h

Self study : 11h 20m

## MARKET RESEARCH

### Description:

3. Market research

3.1 Sources of primary and secondary information

3.2 Qualitative research methods: Focus groups and World cafe

3.3 Quantitative research methods: Design of surveys and data analysis

### Related activities:

Activity 1: Lectures

Activity 2: Individual exams

Activity 3: Case study analysis

Activity 4 : Group work

### Related competencies :

CT1. (ENG) Emprendimiento e innovación. Conocer y entender la organización de una empresa y las ciencias que rigen su actividad; tener capacidad para entender las normas laborales y las relaciones entre la planificación, las estrategias industriales y comerciales, la calidad y el beneficio.

**Full-or-part-time:** 46h

Theory classes: 10h

Practical classes: 8h

Self study : 28h

## THE ACCOUNTING AND FINANCIAL PROCESS

### Description:

In this content we analyze the following points:

- 4.1 The General Accounting Plan
- 4.2 The annual accounts
- 4.3 Analysis of the financial situation and assets
  - Patrimonial ratios
  - Working capital
- 4.4 The Economic Analysis
  - The Result
  - The Returns

### Related activities:

- Activity 1: lectures
- Activity 2: Individual exams
- Activity 3: Case study analysis
- Activity 4: Team work

### Related competencies :

CT1. (ENG) Emprendimiento e innovación. Conocer y entender la organización de una empresa y las ciencias que rigen su actividad; tener capacidad para entender las normas laborales y las relaciones entre la planificación, las estrategias industriales y comerciales, la calidad y el beneficio.

**Full-or-part-time:** 73h 40m

Theory classes: 19h

Laboratory classes: 10h

Self study : 44h 40m

## ACTIVITIES

### ACTIVITY 1. THEORY CLASSES

#### Description:

Theoretical presentation and collaboration of students with the contributions. It will take place in the conventional classroom. The activity is led by the teacher based on the developed material .

#### Material:

Notes and electronic material available at ATENEA

#### Related competencies :

CT1. (ENG) Emprendimiento e innovación. Conocer y entender la organización de una empresa y las ciencias que rigen su actividad; tener capacidad para entender las normas laborales y las relaciones entre la planificación, las estrategias industriales y comerciales, la calidad y el beneficio.

**Full-or-part-time:** 86h

Self study: 48h

Theory classes: 38h

## (ENG) ACTIVITAT 2. PROVES INDIVIDUALS D'AVUACIÓ

**Description:**

Individual written exam pf the contents 1,2,3 and 4 related to the four learning objectives described in the corresponding section.  
It will be held in exam time

**Specific objectives:**

At the end of the test the student must show that he/she to have achieved the learning objectives of the course.

**Material:**

Proof document. Calculator. Documentation (Balance sheet and, profit and loss account)

**Delivery:**

The exam

The contents 1,2,3 represent 30% of the final grade of the course

The content 4 represents 40% of the final grade of the course

**Related competencies :**

CT1. (ENG) Emprendimiento e innovación. Conocer y entender la organización de una empresa y las ciencias que rigen su actividad; tener capacidad para entender las normas laborales y las relaciones entre la planificación, las estrategias industriales y comerciales, la calidad y el beneficio.

**Full-or-part-time:** 2h

Theory classes: 2h

## ACTIVITY 3. RESOLUTION OF EXERCISES AND CASE STUDIES

**Description:**

Individual exercises in the conventional classroom.

The activity is directed by teachers who are present and leads to the development and resolution of the corresponding material.

**Specific objectives:**

Upon completion, the student must demonstrate that they have achieved the knowledge and tools necessary to understand the economic operation and management of an Agro-food company

**Material:**

Exercises available at ATENEA

**Delivery:**

Record by teachers checking the student-directed learning

**Related competencies :**

CT1. (ENG) Emprendimiento e innovación. Conocer y entender la organización de una empresa y las ciencias que rigen su actividad; tener capacidad para entender las normas laborales y las relaciones entre la planificación, las estrategias industriales y comerciales, la calidad y el beneficio.

**Full-or-part-time:** 10h

Self study: 2h

Laboratory classes: 8h

#### ACTIVITY 4. TEAM WORK ABOUT THE ECONOMIC ANALYSIS, FINANCIAL AND MARKETING CREATING A COMPANY

##### Description:

Performing a case study in team groups of 2 students. This work is based on the creation of a company in the food sector and the analysis of their financial statements (balance sheets and income statements). Also the realization of a market study of its main product.

##### Specific objectives:

To know how to diagnose what is the financial status of a company and the appropriate management tools to be applied for improvements.

##### Material:

Official sources such as SABI database and the MAGRAMA will be used, in addition, Data generated by students with surveys will also be used.

##### Delivery:

The delivery of the work and its presentation in group will be evaluated as specified in the evaluation section. Percentage of 30%.

##### Full-or-part-time: 52h

Self study: 40h

Laboratory classes: 12h

## GRADING SYSTEM

N1: Individual written test of content 1 (Block 1).

N2: Individual written test of content 2 (Block 2).

N3: Individual written test of contents 3 and 4 (Block 3 and Block 4).

N4: Individual written test of contents 3 and 4 (Block 3 and Block 4).

N5: Final score of the course project and its deliverables during the practice sessions

N6: Presentation of the Final Work (recording of a video presentation)

$N_{\text{final}} = 0,1 \times N1 + 0,1 \times N2 + 0,25 \times N3 + 0,25 \times N4 + 0,25 \times N5 + 0,05 \times N6$

## BIBLIOGRAPHY

### Basic:

- Grande Esteban, Ildefonso; Abascal Fernández, Elena. Fundamentos y técnicas de investigación comercial. 7ª ed. rev. y actualizada. Madrid: ESIC, 2003. ISBN 8473563654.

- Caldentey Albert, Pedro; Haro Giménez, Tomás de. Comercialización de productos agrarios. 5ª ed. Madrid: Agrícola Española : Mundi-Prensa, 2004. ISBN 8485441745.

- Alonso Sebastián, Ramón; Serrano Bermejo, Arturo. Economía de la empresa agroalimentaria [on line]. 3a ed. Madrid [etc.]: Mundi-Prensa, 2008 [Consultation: 22/11/2023]. Available on: <https://ebookcentral-proquest-com.recursos.biblioteca.upc.edu/lib/upcatalunya-ebooks/detail.action?pq-origsite=primo&docID=3176106>. ISBN 9788484763444.

- Mochón Morcillo, Francisco. Economía : teoría y política [on line]. 6ª ed. Madrid [etc.]: McGraw-Hill, 2009 [Consultation: 26/07/2022]. Available on: [https://www-ingebook-com.recursos.biblioteca.upc.edu/ib/NPcd/IB\\_BooksVis?cod\\_primaria=1000187&codigo\\_libro=4580](https://www-ingebook-com.recursos.biblioteca.upc.edu/ib/NPcd/IB_BooksVis?cod_primaria=1000187&codigo_libro=4580). ISBN 9788448170844.

- Amat Salas, Oriol. Análisis de estados financieros : fundamentos y aplicaciones [on line]. 8a ed. Barcelona: Gestión 2000, DL. 2008 [Consultation: 12/07/2022]. Available on: <https://ebookcentral-proquest-com.recursos.biblioteca.upc.edu/lib/upcatalunya-ebooks/reader.action?docID=4641808>. ISBN 9788496612969.

### Complementary:

- Galindo Bueno, José Antonio. Contabilidad financiera y costes : adaptación a la empresa agroalimentaria. Valencia: Editorial UPV, 2008. ISBN 9788483633175.

## RESOURCES

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### Hyperlink:

- <http://sabi.bvdep.com/version-201049/cgi/template.dll?product=27>. Base de dades SABI
- <http://www20.gencat.cat/portal/site/DAR/>. Departament d'Agricultura, Alimentació i Acció Rural. Generalitat de Catalunya
- [www.idescat.cat](http://www.idescat.cat). Institut d'estadística de Catalunya
- [www.ine.es](http://www.ine.es). Insitut Nacional d'Estadística
- [www.bde.es](http://www.bde.es). Banco de España
- [www.magrama.gob.es](http://www.magrama.gob.es)