### Degree competences to which the subject contributes

**Specific:**

**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

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

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.

<table>
<thead>
<tr>
<th>Study load</th>
<th>Total learning time: 150h</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hours large group:</td>
<td>40h</td>
</tr>
<tr>
<td>Hours medium group:</td>
<td>0h</td>
</tr>
<tr>
<td>Hours small group:</td>
<td>20h</td>
</tr>
<tr>
<td>Guided activities:</td>
<td>0h</td>
</tr>
<tr>
<td>Self study:</td>
<td>90h</td>
</tr>
</tbody>
</table>
## Content

### 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

- **Learning 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
  2.2 Marketing plan

- **Related activities:**
  Activity 1: Lectures
  Activity 2: Individual exams
  Activity 3: Case study analysis

- **Learning time:** 19h 20m
  - Theory classes: 6h
  - Practical classes: 2h
  - Self study: 11h 20m
### MARKET RESEARCH

**Description:**
- Market research
- Sources of primary and secondary information
- Qualitative research methods: Focus groups and World cafe
- 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

**Learning 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:
- The General Accounting Plan
- The annual accounts
- Analysis of the financial situation and assets
  - Patrimonial ratios
  - Working capital
- 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

**Learning time:** 73h 40m
- Theory classes: 19h
- Laboratory classes: 10h
- Self study: 44h 40m
### Planning of activities

<table>
<thead>
<tr>
<th>ACTIVITY 1. THEORY CLASSES</th>
<th>Hours: 86h</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Theory classes: 38h</td>
</tr>
<tr>
<td></td>
<td>Self study: 48h</td>
</tr>
</tbody>
</table>

**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.

**Support materials:**
Notes and electronic material available at ATENEA

<table>
<thead>
<tr>
<th>(ENG) ACTIVITAT 2. PROVES INDIVIDUALS D'ÀVALUACIÓ</th>
<th>Hours: 2h</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Theory classes: 2h</td>
</tr>
</tbody>
</table>

**Description:**
Individual written exam of 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.

**Support materials:**
Proof document. Calculator. Documentation (Balance sheet and profit and loss account)

**Descriptions of the assignments due and their relation to the assessment:**
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

**Specific objectives:**
At the end of the test the student must show that he/she has achieved the learning objectives of the course.

<table>
<thead>
<tr>
<th>ACTIVITY 3. RESOLUTION OF EXERCISES AND CASE STUDIES</th>
<th>Hours: 10h</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Laboratory classes: 8h</td>
</tr>
<tr>
<td></td>
<td>Self study: 2h</td>
</tr>
</tbody>
</table>

**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.

**Support materials:**
Exercises available at ATENEA

**Descriptions of the assignments due and their relation to the assessment:**
Record by teachers checking the student-directed learning

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

Hours: 52h
Laboratory classes: 12h
Self study: 40h

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.

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

Descriptions of the assignments due and their relation to the assessment:
The delivery of the work and its presentation in group will be evaluated as specified in the evaluation section. Percentage of 30%.

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.

Qualification 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: Final score of the course project
N5: Exercises
Nfinal = 0,1×N1 + 0,1×N2 + 0,4×N3 + 0,3×N4 + 0,1×N5
The N4 score is divided into 10% for several tasks and 20% for the final written document.
390202 - EIGE - Economics and Business Administration

Bibliography

Basic:


Complementary:


Others resources:

Hyperlink

Base de dades SABI

http://www20.gencat.cat/portal/site/DAR/
Departament d'Agricultura, Alimentació i Acció Rural. Generalitat de Catalunya

www.idescat.cat
Institut d'estadística de Catalunya

www.ine.es
Institut Nacional d'Estadística

www.bde.es
Banco de España

www.magrama.gob.es