Universitat de Lleida

DEGREE CURRICULUM

BUSINESS ECONOMICS

Coordination: CLOP GALLART, MARIA MERCE

Academic year 2022-23

BUSINESS ECONOMICS 2022-23

Subject's general information

<table>
<tr><td>Subject name</td><td>BUSINESS ECONOMICS</td></tr>
<tr><td>Code</td><td>102244</td></tr>
<tr><td>Semester</td><td>1st Q(SEMESTER) CONTINUED EVALUATION</td></tr>
<tr><td>Typology</td><td>
<table>
<tr><th>Degree</th><th>Course</th><th>Character</th><th>Modality</th></tr>
<tr><td>Bachelor's Degree in Food Science and Technology</td><td>4</td><td>COMPULSORY</td><td>Attendance-based</td></tr>
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<tr><td>Course number of credits (ECTS)</td><td>6</td></tr>
<tr><td>Type of activity, credits, and groups</td><td>
<table>
<tr><th>Activity type</th><th>PRAULA</th><th>TEORIA</th></tr>
<tr><td>Number of credits</td><td>1.8</td><td>4.2</td></tr>
<tr><td>Number of groups</td><td>1</td><td>1</td></tr>
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<tr><td>Coordination</td><td>CLOP GALLART, MARIA MERCE</td></tr>
<tr><td>Department</td><td>BUSINESS ADMINISTRATION</td></tr>
<tr><td>Teaching load distribution between lectures and independent student work</td><td>Classroom hours: 60
Student's autonomous work hours: 90</td></tr>
<tr><td>Important information on data processing</td><td>Consult this link for more information.</td></tr>
<tr><td>Language</td><td>Catalan
Spanish</td></tr>
<tr><td>Distribution of credits</td><td>Theory (70%)
Practice (30%)</td></tr>
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BUSINESS ECONOMICS 2022-23

Teaching staff	E-mail addresses	Credits taught by teacher	Office and hour of attention
CLOP GALLART, MARIA MERCE	mariamerce.clop@udl.cat	2	
JUAREZ RUBIO, MARIA ISABEL	mariaisabel.juarez@udl.cat	4	

Subject's extra information

Subject in the curriculum as a whole

The subject of Business Economics aims to familiarize students with the basic concepts of the theory of production and costs and business finance, as well as the techniques for building agro-industrial production planning models.

Learning objectives

Academic objectives of the subject
The student, upon passing the subject, must be able to:
- Know the basis of the theory of production and costs.
- Perform and interpret a balance sheet and an income statement.
- Evaluate financial investment projects.
- Know the techniques of production planning.
- To propose and solve elementary models of planning of agro-industrial production in the short and long term.
- Design a business plan.

Competences

Specific Competencies

CE49. Design a Business Plan and a Business Organization Scheme.

CE50. Evaluate economically an investment.

Basic Competencies

CB1. Possess and understand knowledge from the base of general secondary education at a level that, while supported by advanced textbooks, also includes some aspects that involve knowledge from the forefront of their field of study .

CB2. Know how to apply their knowledge to their work or vocation in a professional way and possess the competencies that are usually demonstrated through the elaboration and defense of arguments and the resolution of problems within their area of study.

CB3. Ability to gather and interpret relevant data (usually within their area of study) to make judgments that include reflection on relevant issues of a social, scientific or ethical nature.

CB4. Ability to transmit information, ideas, problems and solutions to both specialized and non-specialized audiences.

CB5. Development of those learning skills necessary to undertake further studies with a high degree of autonomy.

General Competencies

CG1. Analyze specific situations, define problems, make decisions and implement action plans in search of solutions.

CG2. Interpret studies, reports, data and analyze them numerically.

CG3. Select and manage the available written and computerized sources of information related to the professional activity.

CG4. Work alone and in a multidisciplinary team.

CG5. Understand and express themselves with the appropriate terminology.

CG6. Discuss and argue in various forums.

CG7. Recycle in new technological advances through continuous learning.

CG8. Value whole training, personal motivation and mobility.

CG9. Analyze and assess the social and ethical implications of professional activity.

CG10. Have a critical and innovative spirit.

CG11. Analyze and assess the environmental implications in professional activity.

Transversal Competencies

CT1. Correctly present information in oral and written form.

CT3. Use existing IT and communication tools as support for the development of their professional activity.

CT4. Respect the fundamental rights of equality between men and women, the promotion of Human Rights and the values of a culture of peace and democratic values.

Subject contents

Program

1. GENERAL CONCEPTS OF THE AGRICULTURAL COMPANY
1. Business economics. 2. Business concept. Company and businessman. 3. Types of companies. 4. Design of a business plan.

INTRODUCTION TO FINANCIAL DECISIONS

2.- INTRODUCTION TO ACCOUNTING AND FINANCE
1. The statement of financial position. 2. Assets and claims of the business. 3. Book inventory.

3.- THE BALANCE SHEET AND THE INCOME STATEMENT
1. The balance sheet. Curent and non-current assets. Current and non-current liabilities. Equity. 2. The income statement. 3. The statement of cash flows.

4.- ANALYSING FINANCIAL STATEMENTS AND MANAGEMENT ACCOUNTING
1. Financial ratios. 2. Income statement layout.

5. THE FINANCIAL ASSESSMENT OF INVESTMENT PROJECTS
1. Parameters that define an investment 2. The influence of time on the value of money 3. Investment evaluation criteria. 4. Sensitivity analysis.

THEORY OF PRODUCTION AND COSTS. THE INDUSTRIAL ORGANIZATION

6. PRODUCTION, TECHNOLOGY AND COSTS
1. The short-term production function: average product and marginal product. 2. Long-term technology: scale performances. 3. The revenue function. 4. Short-term and long-term costs. 5. Maximizing profits in the company.

7. THE MARKET
1. Demand. 2. Supply. 3. The market balance. 4. Types of markets and the behavior of the company.

DECISION-MAKING MODELS IN THE AGRICULTURAL INDUSTRY

8. THEORY OF THE PROGRAMMING
1. Approach to the programs and search for solutions in linear programming. 2. Types of optimum. 3. Types of variables. 4. Duality.

9. APPLICATIONS OF THE PLANNING OF PRODUCTION
1. Planning of agro-industrial production. 2. Formulation of composite feed. 3. Models of mixtures. 4. Other agroindustrial applications.

10. SHORT TERM: MODELS OF TRANSPORTATION AND COMMERCIAL DISTRIBUTION
1. Hitchcock transport model. 2. Imbalance between supply and demand. 3. Maximization of benefits. 4. Commercial distribution models. 5. Assignment problems.

11. LONG TERM: MODELS OF LOCATION AND RENEWAL OF FIXED ASSETS
1. Location models. 2. Capacity and dimension. 3. Renewal of fixed assets.

12. TEMPORARY PLANNING OF PROJECTS
1. PERT method. 2. GANTT graphics. 3. Critical path.

Methodology

Type of activity	Description	Student classroom activity		Student autonomous activity		Evaluation	Total time/ECTS

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		Objetives	Hours	Student Work	Hours	Hours	Hours
Lectures	Lecture (Classroom. Big Group)	Explanation of the main concepts	**30**	Study: Know, understanf and summarise knowledges	**35**	6	**71/3**
Problems and cases	Participative class (Classroom. Big Group)	Problems and cases resolution	**20**	Learn to solve problems and cases	**26**	**4**	**52/2**
Seminar	Participative class (Medium-sized group)	Realization of discussion or application activities		Problem and cases solving. Discuss			
Laboratory	Laboratory practice (Medium-sized group)	Practice execution: understand phenomena, measure...		Study and Examination			
Computer classroom	Computer classroom practice (Medium-sized group)	Practice execution: understand phenomena, measure...	**10**	Study and Report making	**17**	2	**27/1**
Field practice	Field practice (Medium-sized group)	Practice execution: understand phenomena, measure...		Study and Report making			
Visits	Farms or Plants visit	Visit realization		Study and Report making			
Supervised activities	Student assignment (individual o group)	Guide the student in the assignment (in tutoring timetable)		Bibliographic, practical, etc. assignment			
Others							
Total			**60**		**78**	12	**150/6**

Development plan

Please find the temporary programming at the Virtual Campus of the subject.

Evaluation

Activity type	Evaluation activity		Mark weight
	Procedure	Number	
Master lecture	Written assignments on the theory of the course program	**2**	75
Problems and cases	Deliveries or written assignments of problems and cases	1	15
Laboratory	Reports delivery, written or oral tests		
Seminar	Written or oral tests		
Computer classroom	Reports delivery. Written or oral tests.		
Field training	Reports delivery. Written or oral tests.		
Visits	Reports delivery. Written or oral tests.		
Guided activities	Assignment delivery		
Others	Participation		10
Total			100

Continuous assessment
The subject grade consists in two exams (75%), practices (15%) and class participation (10%).
The recovery exam is for the whole subject.

Alternative evaluation
In the event that a student accredits documentary (work contract and summary of the working life issued by the Treasury of the Social Security) that they are working full-time during the teaching year and therefore cannot meet the established requirements For the continuous evaluation, you can choose to carry out a unique test of validation of competencies and knowledge that will be carried out in the weeks indicated for this purpose in the calendar of evaluation of the degree. The request for this evaluation modality must be made before February 26 with documentary accreditation and, once made, cannot be modified.
According to art. 3.1 of the UdL evaluation regulations, the student may not use, in any case, during the realization of the evaluation tests, unauthorized means or fraudulent mechanisms. The student who uses any fraudulent means related to the test and / or carries electronic devices not allowed, must abandon the exam or test, and will be subject to the consequences provided in these regulations or in any other regulations of the internal regime of the UdL

Bibliography

Basic Bibliography

Alonso, R.; Serrano, A. (2008). **Economía de la Empresa Agroalimentaria**. Mundi-Prensa, Madrid.

Ballestero, E (1992). **Principios de Economía de la Empresa**. Alianza Universidad Textos, Madrid.

Clop, M.M.; Juárez, F. (2003). **Programació lineal per a l'enginyeria agrària. Casos pràctics**.Edicions de la Universitat de Lleida.Hillier, F.S.;

Hillier, M.S. (2008). **Métodos cuantitativos para administración**. McGraw-Hill, Mèxic.

Juliá Igual, J.F.; Server Izquierdo, R.J. (1996). **Dirección Contable y Financiera de Empresas Agroalimentarias**. Ediciones Pirámide S.A., Madrid.

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Omeñaca García, J. (2008). **Contabilidad General** (11ª edición). Ediciones Deusto, Barcelona.Romero, C. (1990) Normas prácticas para la evaluación financiera de proyectos de inversión enel sector agrario. Banco de Crédito Agrícola. Madrid.

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