Universidad Zaragoza

**Academic Year: 2025/26**

# 27401 - Business economics

## Teaching Plan Information

**Academic year:** 2025/26
**Subject:** 27401 - Business economics
**Faculty / School:** 109 - Facultad de Economía y Empresa
**Degree:** 417 - Degree in Economics
**ECTS:** 6.0
**Year:** 1
**Semester:** First semester
**Subject type:** Basic Education
**Module:** Empresa

## 1. General information

The main objective of this subject is that the student learns to analyse the company as a whole and identify the relationships with the environment in order to subsequently introduce some elementary management techniques in relation to each of the functional areas of the company. Specifically, the student is expected to be able to situate the company as an economic agent , to be introduced in the analysis of the environment and to know the basic management decisions and techniques in the areas of Production, Financing and Human Resources . Finally, the functions of the company's management will be taught.

These approaches and objectives are aligned with the Sustainable Development Goals (SDGs) of the 2030 Agenda of the United Nations (https://www.un.org/sustainabledevelopment/es/), specifically, the activities foreseen in the subject will contribute to the achievement of Goals 4: quality education; Goal 5: gender equality; Goal 8: decent work and economic growth

## 2. Learning results

- Understand and be able to explain the meaning and raison d'être of the company.
- Define and integrate the basic concepts related to the administration and general management of the company and its functional areas, especially those that have to do with the management of the company and the analysis of the environment and management of physical, technical, financial and human resources.
- Apply simple techniques and models to solve problems in the areas of production, financing and human resources, identifying the relevant variables.
- Identify and describe the basic characteristics and scope of the different managerial functions in the company: planning, organization, direction and control.
- Know and integrate the key elements of the decision making process.

## 3. Syllabus

UNIT 1. THE COMPANY. CONCEPT AND THEORY

UNIT 2. THE COMPANY AND THE ENVIRONMENT

UNIT 3. PHYSICAL, TECHNICAL AND TECHNOLOGICAL RESOURCES MANAGEMENT

UNIT 4. MANAGEMENT OF FINANCIAL RESOURCES IN THE COMPANY

UNIT 5. THE MANAGEMENT PROCESS

## 4. Academic activities

Lectures: 30 hours

Practical classes: 30 hours

Personal Study (study of the subject, preparation and resolution of individual and group practices): 86 hours  Evaluation Tests: 4 hours

6 ECTS = 150 hours

In principle, the teaching methodology and its evaluation is planned to be based on face-to-face classes . However, if circumstances so require, they may be carried out online.

## 5. Assessment system

The subject will be evaluated in both calls through the following assessment activities:

- Delivery of individual exercises using the MultiEval application at the end of topics 3 and 4. The maximum total value of the deliverables is 2 points (1 point each delivery).
- Active participation in classes through group activities proposed by the teacher. The maximum total value of these

activities will be 1 point.

- Global test (maximum grade 10 points): exam to be held on the dates indicated in the calendar approved by the center and which will contain theoretical questions (4 points through 20 multiple-choice questions) and practical questions (6 points through various numerical problems). It is required to obtain at least 1/3 of the grade of each of the two parts of the test (theory and practice).

The final grade for both exams will be the highest of the two grades:

- 100% of the grade obtained in the global test (out of 10 points).
- 70% of the grade obtained in the global test (out of 10 points), plus the grade of the MultiEvals exercises (maximum 2 points), plus the grade obtained with the active participation in classes through group activities (maximum 1 point).

If the minimum of 1/3 of the grade of each of the parts of the test is not reached, the grade obtained in the MultiEvals exercises and in the class activities will not be taken into account as part of the overall grade. In no case will the overall grade be higher than 4.9.

## 6. Sustainable Development Goals

4 - Quality Education
5 - Gender Equality
8 - Decent Work and Economic Growth