

*Colección Investigación*

**Conocimiento y opinión del alumnado de la UPV/EHU  
sobre el Concierto Económico:  
resultados de la encuesta Ituna 2021**

*Ikerketa-Bilduma*

**UPV/EHUko ikasleek Ekonomia Itunari buruz duten  
ezagutza eta iritzia:  
Ituna 2021 inkestaren emaitzak**

*Research Collection*

**Knowledge and opinion about the Basque Economic Agreement  
amongst the students at the University  
of the Basque Country (UPV/EHU):  
results of the Ituna 2021 survey**

Mikel Erkoreka

Jonatan García Rabadán

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Centro de Documentación  
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# 3

## Knowledge and opinion about the Basque Economic Agreement amongst the students at the University of the Basque Country (UPV/EHU): results of the Ituna 2021 survey



Ituna Center  
for Basque Economic  
Agreement and Fiscal  
Federalism Studies





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# 1. INTRODUCTION

The Ituna Center for Basque Economic Agreement and Fiscal Federalism Studies was founded in 2007 following the signing of an agreement of collaboration between the Provincial Government of Bizkaia and the University of the Basque Country (UPV/EHU). The aim of the Ituna Center is to institutionalize and promote scientific research on the Basque system of fiscal federalism and the Basque public finances at the university level. The Ituna Center develops five main functions and lines of work: a documentation service and maintenance of the Ituna database and digital library; elaboration and publication of the Ituna Newsletter; promotion and development of research; international diffusion of the Basque Economic Agreement in the framework of research currents on fiscal federalism; diffusion and transfer of knowledge on the Economic Agreement and public finances. For further information on the Ituna Center and its work team, consult the website: [www.ehu.eus/ituna](http://www.ehu.eus/ituna).

The Economic Agreement gives shape to a model of fiscal federalism that is unique at the international level due to its asymmetrical character and the broad fiscal and financial power exercised by the Historical Territories of Álava, Bizkaia and Gipuzkoa of the Autonomous Community of the Basque Country (henceforth, ACBC).

Within the system of *foral* financing, the ACBC (and Navarre) function under a regime that is completely different from, and independent of the common regime of financing that governs the rest of the Autonomous Communities (ACs) of Spain. In contrast to the ACs of the common regime, the Basque institutions exercise a broad fiscal, financial and budgetary autonomy. Within their respective territories, the Provincial Governments of Álava, Bizkaia and Gipuzkoa manage and collect practically all taxes, both direct and indirect – including personal income tax (PIT), corporate income tax (CIT), taxes on inheritances and donations, and Value Added Tax (VAT) –. The Basque treasuries function as comprehensive treasuries and are amongst the sub-state entities with the greatest fiscal and financial power in Europe. As a counterpoint, the Basque institutions pay an annual Quota to the Spanish central Treasury in order to finance competencies and services that have not been transferred or decentralized and are developed by the central administration to the benefit of the ACBC. Consequently, it is the sub-central entities that transfer funds to the central treasury and not vice versa. The system of *foral* financing assumes a high degree of fiscal responsibility and is governed by the principle of unilateral risk.

In addition to being a prime object for academic study in the field of international fiscal federalism, the Economic Agreement currently stands out as one of the central pillars of the Basque system of self-government. In spite of the

Economic Agreement's relevance as the main instrument for financing Basque self-government and the welfare state in the Basque Country, the sociological studies realized to date show that a considerable portion of the Basque population is unaware of the details and principles of its system of financing:

- Gabinete de Prospección Sociológica del Gobierno Vasco. *Conocimiento y opiniones de la ciudadanía respecto al Concierto Económico vasco*, 2008.
- Urrutia, Víctor. "El Concierto Económico en la opinión pública", in *Haciendas forales: 30 años de Concierto Económico y perspectivas de futuro*, Bilbao: Ad Concordiam, 2011.
- EITB Focus. *Grado de conocimiento y opinión de la ciudadanía vasca sobre el Concierto Económico*, March 2017.

With the aim of deepening the work of these earlier studies and determining the reason for this lack of knowledge of the question amongst Basque citizens, Ituna decided to study the level of knowledge and opinions about the Economic Agreement and the Basque tax system amongst university students. Similarly, this initiative also aims to evaluate the results of the Basque educational system in teaching students about matters related to the Economic Agreement and tax education.

To this end the Ituna survey was designed to evaluate the level of knowledge and analyse the opinions about the Economic Agreement and the Basque tax system amongst students attending the UPV/EHU. As a result it becomes possible to make an up-to-date diagnosis of the education on the Economic Agreement provided at the UPV/EHU, and to design proposals for improving this in future.

Thanks to the collaboration of the academic staff of the UPV/EHU, during the first four-month term of the 2021-2022 academic year, 1,686 students from the first and fourth years answered the questionnaires. The students were from the Faculties of Economics and Business, Law, Social and Communication Sciences, Education and Humanities in the campuses of the three Historical Territories (Álava, Bizkaia and Gipuzkoa). We will now proceed to explain the methodology employed and present the main results obtained in the survey.

## 2. METHODOLOGY



In order to gather data, the questionnaires were answered by a total of 1,686 students attending the UPV/EHU, which is 4.8% of the total number of undergraduate students registered at the university. The criteria for determining the sample were: faculty, degree course and year. Five faculties were selected – including

their corresponding sections and campuses – that were considered to be relevant to the investigation. In each faculty certain degree courses were selected according to their relation to the survey's object of study.

### **Faculties and grades whose students have been surveyed**

Economics and Business (Sarriko, Elcano, Donostia-San Sebastián and Vitoria-Gasteiz)
Business Administration and Management
Economics
Taxation and Public Administration
Marketing
Business Management
Law (Bizkaia and Gipuzkoa)
Law
Social and Communication Sciences (Leioa)
Political Science and Public Management
Sociology
Journalism
Humanities (Vitoria-Gasteiz)
History
Education (Álava, Donostia-San Sebastián, Leioa)
Infant Education
Primary Education

The survey was conducted solely amongst first and fourth year students. The purpose of this discrimination was to analyse the level of knowledge and opinion of the students when they first enter the university and the variation undergone during the period of their university education.

According to the selection criteria the size of the study's target population was 5,600. Therefore, the 1,686 completed questionnaires represent 30.1% of the total target population, which gives a high degree of reliability to this sociological investigation. For a confidence level of 95%, the maximum variability of the sample being ( $p=q=0.5$ ), the maximum sample error would be 2%. In the most extreme case, with a confidence level of 99%, this error would be 2.63%. Therefore, in a methodologically ideal scenario, the data collected would have a significant level of quality.

The data was collected during the first four-month term of the 2021-2022 academic year (September – December 2021). The students answered the questionnaires in person in the classroom, with the prior authorisation of the professor in charge, and with the student's anonymity guaranteed. The questionnaire was handed out in the language that corresponded to each class. A total of 904 questionnaires were answered in Basque (53.6%) and 782 in Spanish (46.4%).

Some of the questions employed have been previously contrasted, as they come from the aforementioned sociological studies, carried out by other university and public institutions such as the Euskobarómetro research team or EITB - the Basque Public Television and Radio.

The questionnaire consists of 27 closed questions – with only one answer – divided into four blocs: sociodemographic variable of the student interviewed; knowledge of the Economic Agreement and the Quota; opinion of the Economic Agreement and the tax system; education and source of the information received on the issue.

**Table 1. Distribution of the sample**

FACULTY	Total target population	% of target population	Questionnaires, 1st year	Questionnaires, 4th year	Total questionnaires	Proportion of questionnaires over target population	Distribution of total completed questionnaires
Economics and Business	2.692	48,07%	522	319	841	31,20%	49,9%
Law	609	10,87%	127	98	255	36,90%	13,3%
Social and Communication Sciences	1.292	23,07%	183	150	333	25,80%	19,8%
Humanities	246	4,30%	108	14	122	49,60%	7,2%
Education	761*	13,59%	165	0*	165	21,68%	9,8%
<b>TOTAL</b>	<b>5.600</b>	<b>100%</b>	<b>1.105</b>	<b>581</b>	<b>1.686</b>	<b>30,1%</b>	<b>100%</b>

\* The 4th year undergraduate students in Education were not included as they were involved in a period of practice teaching and it was not possible to complete the questionnaires face to face.

**Table 2. Sociodemographic profile of respondents**

<b>Sex</b>	
Female	54,9%
Male	44,3%
Non-binary	0,6%
<b>Place of birth (1)</b>	
Álava	12,2%
Bizkaia	47,6%
Gipuzkoa	24,6%
Navarre	3,3%
Others	10,4%
<b>University-access route (2)</b>	
High school in Natural and Health Sciences	14,9%
High school in Humanities and Social Sciences	68,9%
High school in Technology	12,5%
High school in Arts	1,2%
Without high school studies	1,1%
<b>Average age (3)</b>	<b>19,8 years</b>

(1) Navarre has been included as an independent category as it also has a foral system of financing.

(2) The prominent position of the Humanities and Social Sciences is because the majority of the undergraduate courses selected for this study belong to this branch of knowledge.

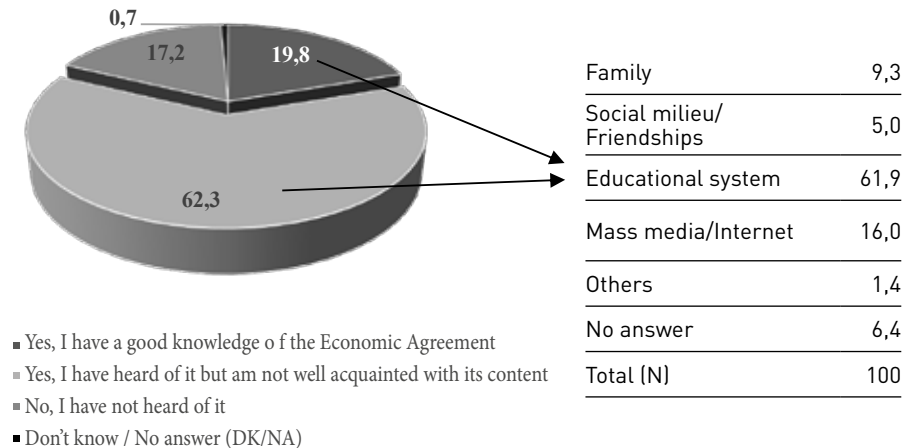
(3) The ages of the students who answered the questionnaire range from 18 to 64 years old.

### 3. KNOWLEDGE ABOUT THE ECONOMIC AGREEMENT

The first bloc of questions evaluated the level of knowledge regarding the Economic Agreement and the Quota. To that end a series of questions were put to the students with the aim of analyzing their knowledge of different facets of the object of study (its history, taxation, law, etc.).

#### 3.1. Have you heard about the Economic Agreement and do you know its details?

**Figure 1.1. Knowledge about the Economic Agreement and source of information (in %)**



The majority of respondents (62.3%) said that they had heard of the Economic Agreement, but did not know its details. Regarding the rest of the sample, this is distributed evenly between those who say they have a good knowledge of the Economic Agreement (19.8%) and those who have not heard of it (17.2%).

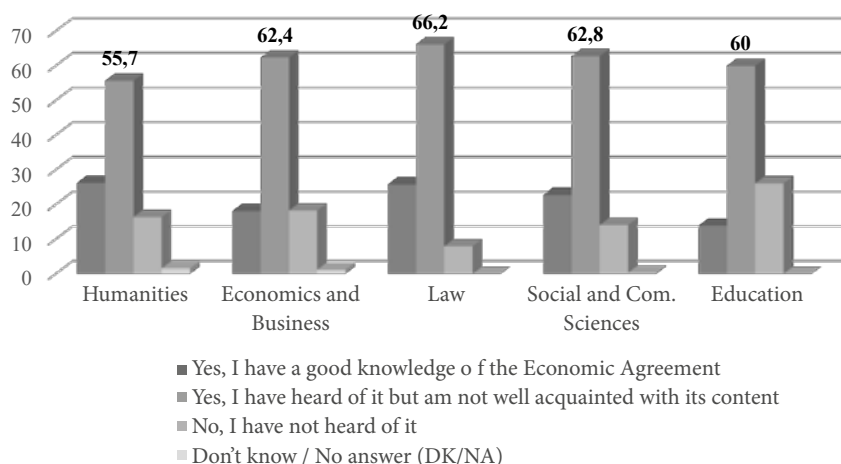
The students who replied that they had knowledge of the Economic Agreement or had heard of it (82.1%) were asked about their main source of information. The *educational system* (61.9%) was the most frequently mentioned source of this information, far ahead of the second option, which was the *mass media and Internet* (16%). The sum of the *family* (9.3%) and the *social milieu/friendships* (5%) was less than the second option. This distribution shows that diffusion of knowledge about the Economic Agreement mainly corresponds to the institutional agents, rather than the student's social milieu.

If the results for the first and fourth years are compared, the sum of the percentage of students who have not heard of the Economic Agreement and the percent-



age of those who chose the *Don't know/ No answer* option drops sharply (from 20.5% to 12.8%). However, the increase in affirmative answers mainly feeds the option of students who have heard of the Economic Agreement but do not know it in detail, while the number of students who say they have a good knowledge of the Economic Agreement increases by less than 2 points.

**Figure 1.2. Knowledge about the Economic Agreement and source of information by faculties (in %)**



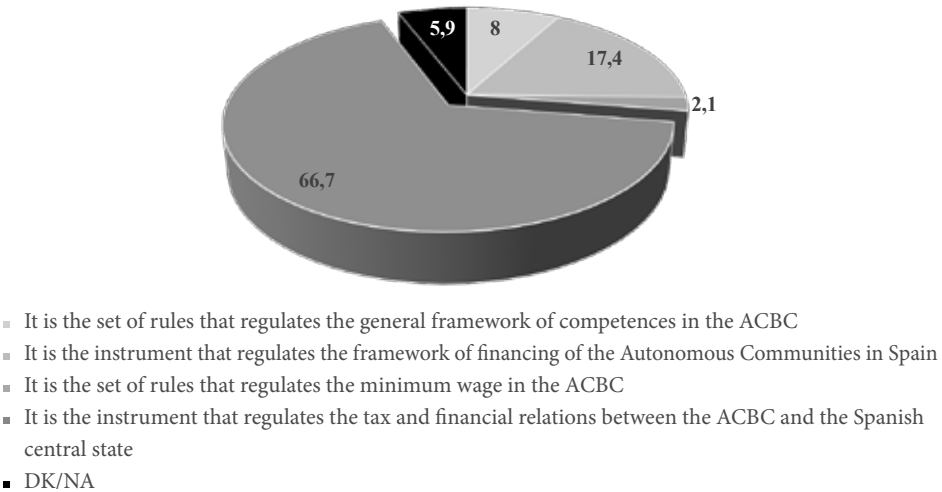
If we analyze the distribution by Faculty considerable differences can be appreciated. Although the students who answer in the affirmative account for 82.5% of the total, there is a difference of 19 points between the minimum of the Faculty of Education (73.9%) and the maximum of the Faculty of Law (92%).

The students in the Faculty of Humanities (26.2%), Law (25.8%) and the Faculty of Social and Communication Sciences (22.8%) believe that they have a good knowledge of the Economic Agreement, which are above the average (20.2%). Within this first group of faculties, the Faculty of Law has the lowest rate of students who have not heard of the Economic Agreement (8%), as against 14.1% in the Faculty of Social and Communication Sciences and 16.4 % in the Faculty of Humanities – which obtain the highest rates in students who say they have a good knowledge of the Economic Agreement and those who say they have not heard of it.

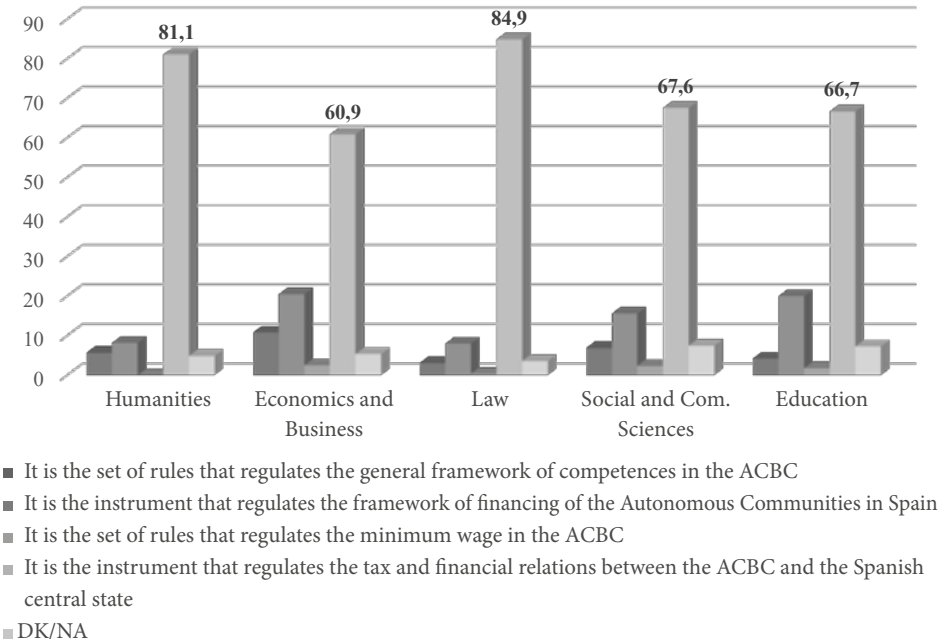
On the opposite side, the Faculty of Economics and Business and the Faculty of Education are situated below the average, both amongst students who say they have a good knowledge of the Economic Agreement (18.1% and 13.9% respectively) and those who say they have not heard of it (18.3% and 26.1% respectively).

### 3.2. Which of the following definitions of the Economic Agreement do you think is the most accurate?

**Figure 2.1. Definition of the Economic Agreement (in %)**



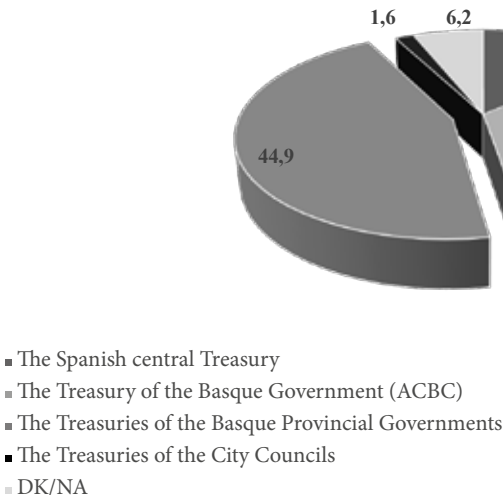
**Figure 2.2. Definition of the Economic Agreement by faculties (in %)**



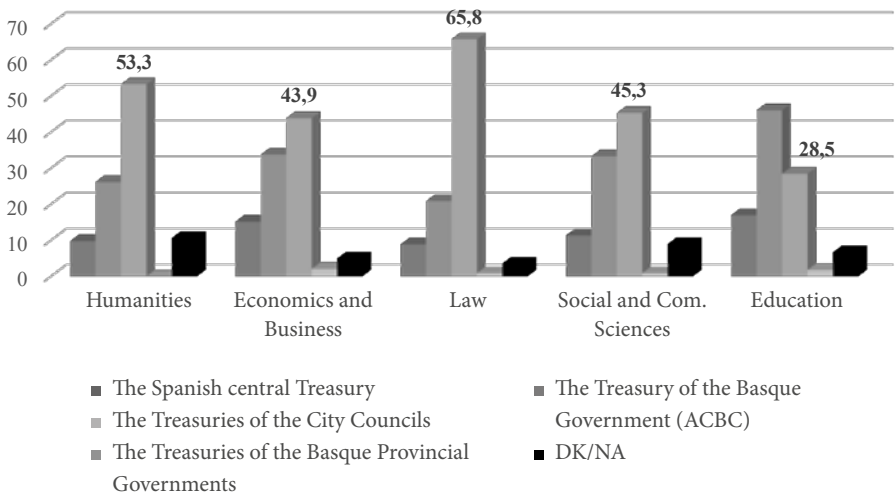
Correct answer: *It is the instrument that regulates the tax and financial relations between the ACBC and the Spanish central state.*

### 3.3. Are you able to tell me who collects the majority of the taxes in the ACBC (for example, Income Tax and Business Tax)?

**Figure 3.1. Knowledge about which administration collect taxes (in %)**



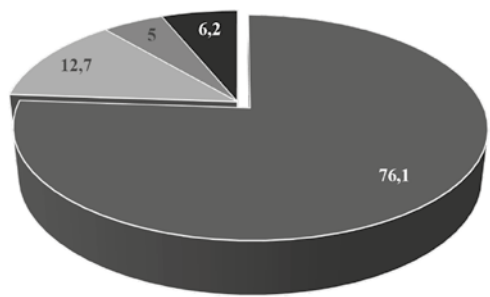
**Figure 3.2. Knowledge about which administration collect taxes by faculties (in %)**



Correct answer: *The Treasuries of the Basque Provincial Governments.*

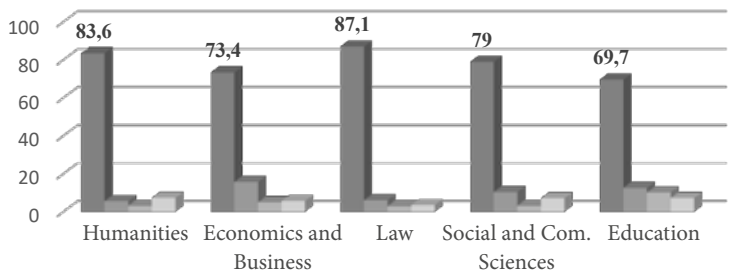
3.4. Concerning the capacity and autonomy to set taxes in the Basque Country, do you know the current situation?

Figure 4.1. Knowledge of the level of fiscal autonomy (in %)



- The ACBC and Navarre have a higher degree of fiscal autonomy than the rest of the ACs
- All the ACs have the same level of fiscal autonomy
- The ACBC and Navarre have a lower degree of fiscal autonomy than the rest of the ACs
- DK/NA

Figure 4.2. Knowledge of the level of fiscal autonomy by faculties (in %)



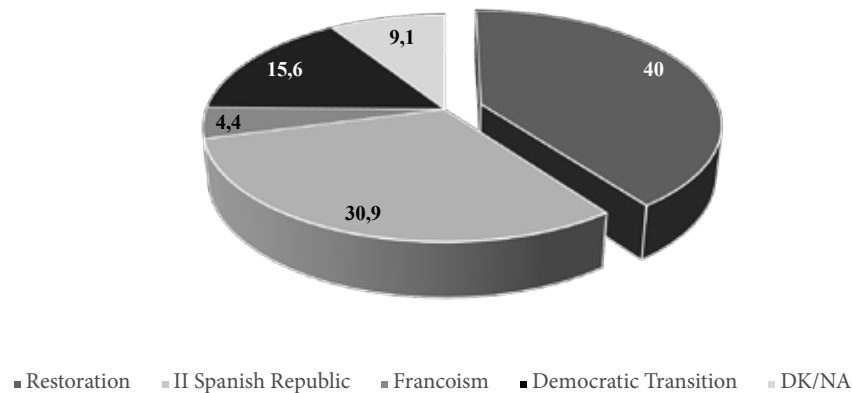
- The ACBC and Navarre have a higher degree of fiscal autonomy than the rest of the ACs
- All the ACs have the same level of fiscal autonomy
- The ACBC and Navarre have a lower degree of fiscal autonomy than the rest of the ACs
- DK/NA

Correct answer: *The ACBC and Navarre have a higher degree of fiscal autonomy than the rest of the ACs.*

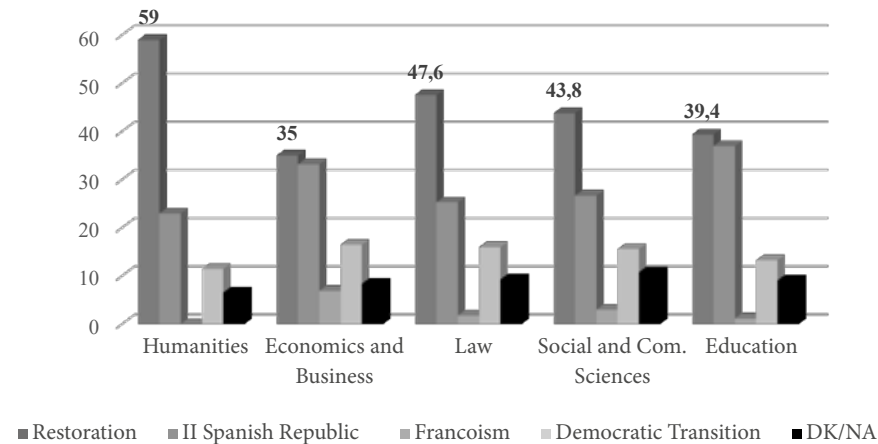
3.5. Can you tell me in which historical period the first Economic Agreement was signed?

EN

**Figure 5.1. Historical period of approval of the first Basque Economic Agreement (in %)**



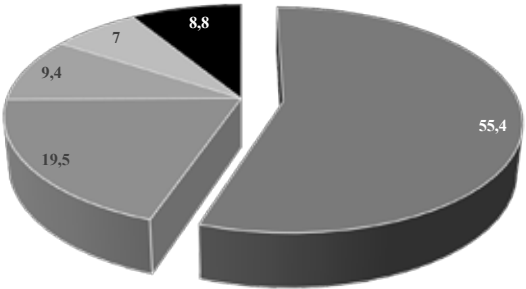
**Figure 5.2. Historical period of approval of the first Basque Economic Agreement by faculties (in %)**



Correct answer: *Restoration (in 1878).*

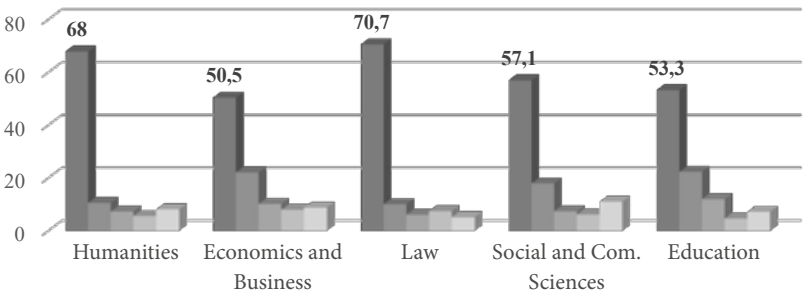
### 3.6. Which of the following definitions of the Quota do you think is the most accurate?

**Figure 6.1. Definition of the Quota (in %)**



- It is the contribution paid by the ACBC to the Spanish central state to finance those competences not assumed by the ACBCV
- It is the contribution of the Spanish central state to the ACBC to finance the competences of the Basque Government
- It is the contribution paid by the ACBC to finance the rest of the ACs
- It is the total tax revenues collected by the ACBC
- DK/NA

**Figure 6.2. Definition of the Quota by faculties (in %)**



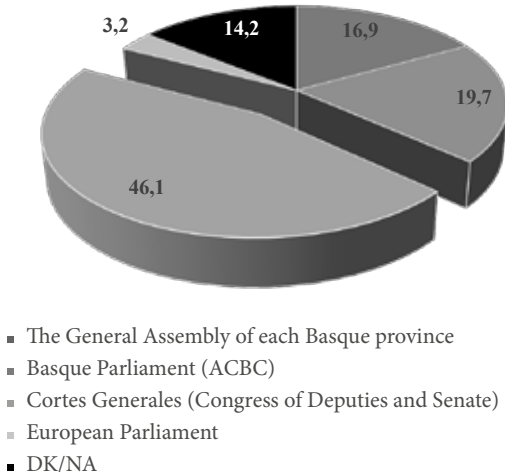
- It is the contribution paid by the ACBC to the Spanish central state to finance those competences not assumed by the ACBC
- It is the contribution of the Spanish central state to the ACBC to finance the competences of the Basque Government
- It is the contribution paid by the ACBC to finance the rest of the ACs
- It is the total tax revenues collected by the ACBC
- DK/NA

Correct answer: *It is the contribution paid by the ACBC to the Spanish central state to finance those competences not assumed by the ACBC.*

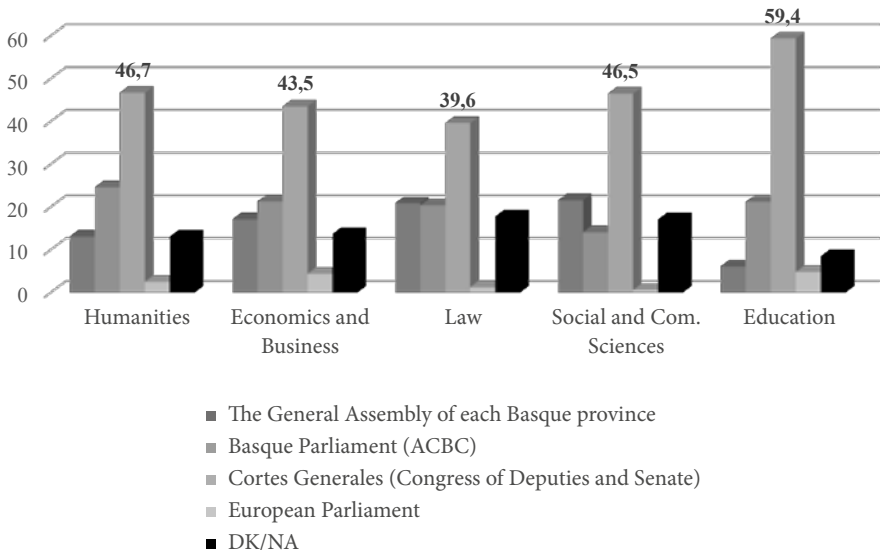
### 3.7. In which institution is the Five-year Quota Law approved?

**Figure 7.1. Institution where the Five-year Quota Law is approved (in %)**

EN



**Figure 7.2. Institution where the Five-year Quota Law is approved by faculties (in %)**



Correct answer: *Cortes Generales (Congress of Deputies and Senate).*

## 4. OPINION ABOUT THE ECONOMIC AGREEMENT

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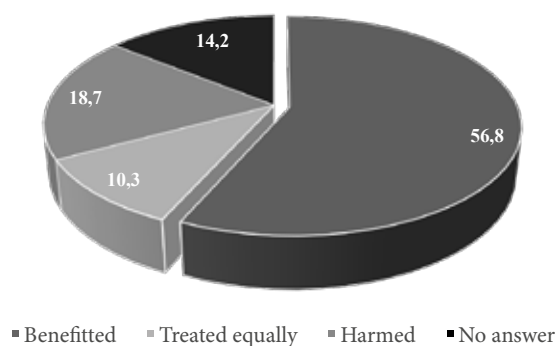
The second aim of this study is to analyze the opinion of students attending the UPV/EHU about the system of the Economic Agreement and its relation with the Spanish central state. Irrespective of the level of knowledge that might have been determined in the first part, a series of questions were posed by means of which we sought to analyze their subjective impression concerning the foral tax system and its consequences.

Before starting with the presentation of the results, it should be noted that, in general, the Faculty of Education reflects a visibly disparate behaviour from the rest of the faculties. In analysing this, two factors need to be highlighted: on the one hand, all the students surveyed at the Faculty of Education are first-year students, because fourth-year students were not included as they were involved in a period of practice teaching and it was not possible to complete the questionnaires face to face; on the other hand, it is the Faculty with the curriculum with less content related to the Economic Agreement.

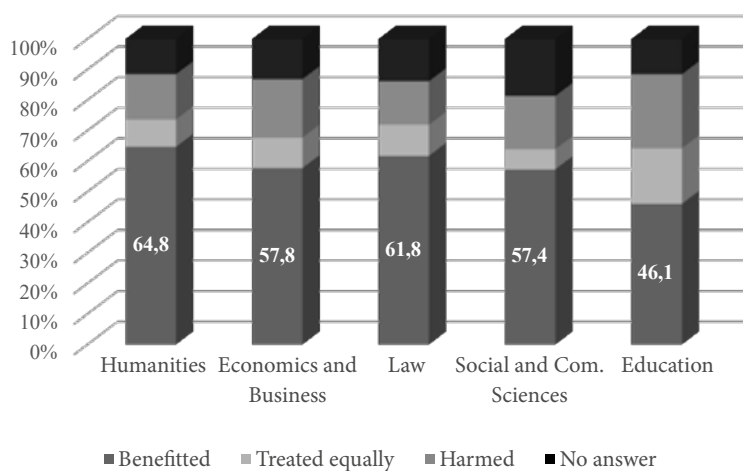


4.1. In comparison with the rest of the Autonomous Communities do you think that the Basque Country has benefitted from, has received equal treatment in, or, conversely, been harmed by the system of financing of the present Economic Agreement?

**Figure 8.1. Situation of benefit for the ACBC (in %)**

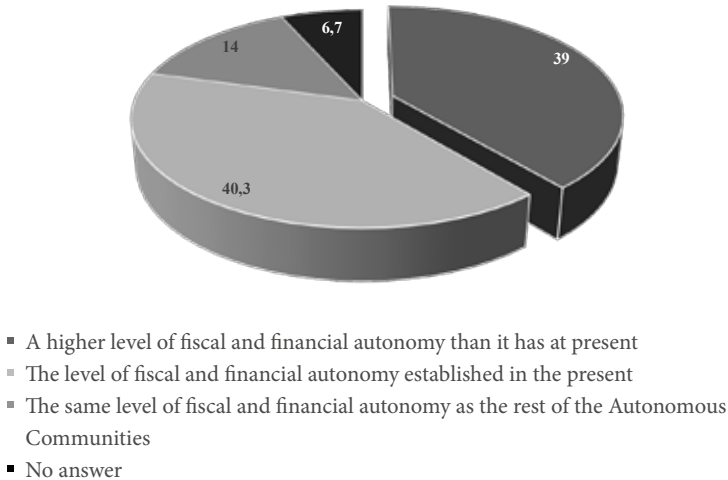


**Figure 8.2. Situation of benefit for the ACBC by faculties (in %)**

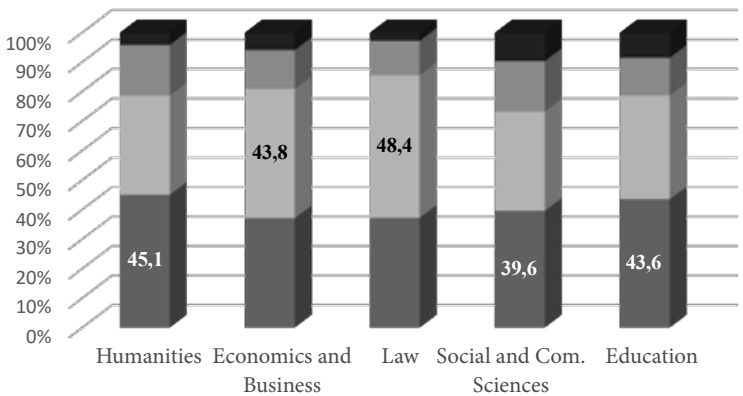


#### 4.2. In your opinion what level of fiscal and financial autonomy should the Basque Country have?

**Figure 9.1. Desire for fiscal and financial autonomy for the ACBC (in %)**



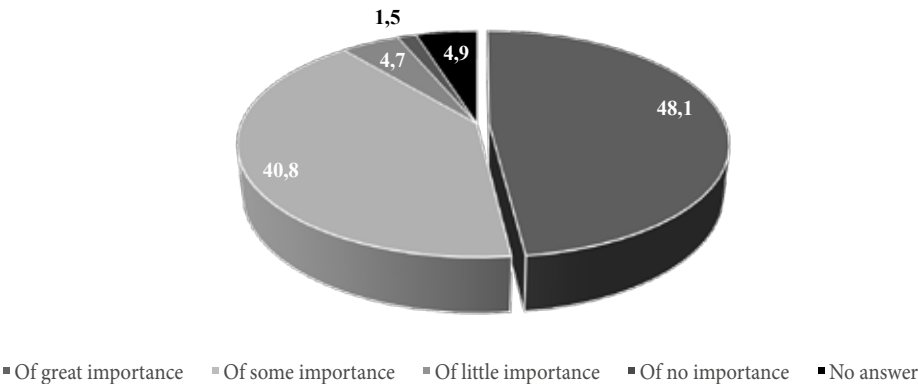
**Figure 9.2. Desire for fiscal and financial autonomy for the ACBC by faculties (in %)**



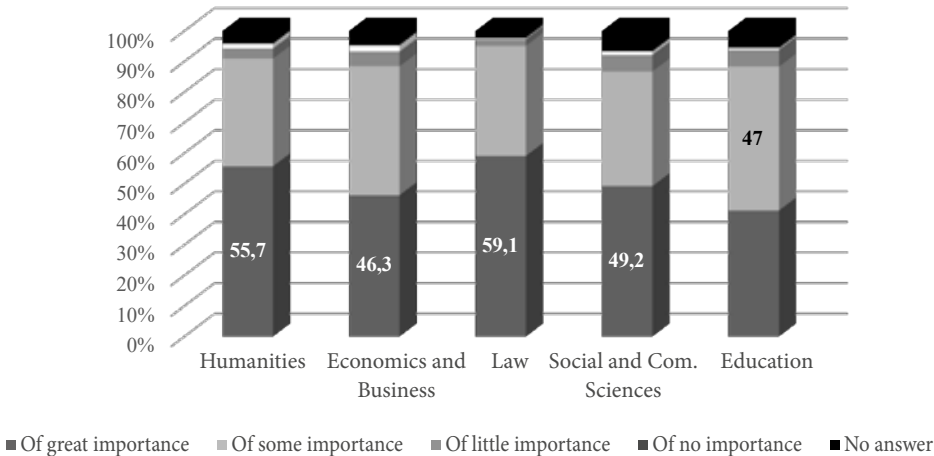
- A higher level of fiscal and financial autonomy than it has at present
- The level of fiscal and financial autonomy established in the present
- The same level of fiscal and financial autonomy as the rest of the Autonomous Communities
- No answer

### 4.3. In your opinion what is the importance of the Economic Agreement for Basque self-government?

**Figure 10.1. Importance of the Economic Agreement for Basque self-government (in %)**

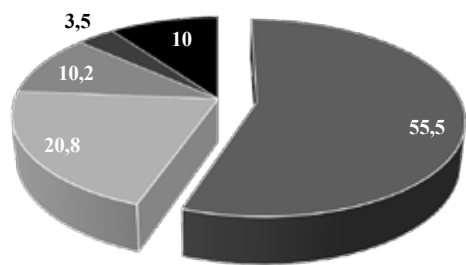


**Figure 10.2. Importance of the Economic Agreement for Basque self-government by faculties (in %)**



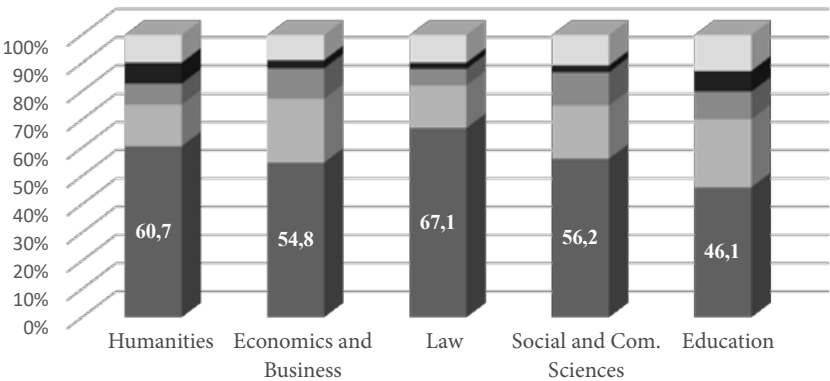
4.4. Irrespective of the importance given to the Economic Agreement in the previous question, do you want it to be maintained?

**Figure 11.1. Position on the maintenance of the Economic Agreement (in %)**



- Yes, in its present state
- Yes, even if it means contributing more to the Spanish central Treasury
- No, because it shows a lack of solidarity with rest of the ACs
- No, under no circumstances
- NA

**Figure 11.2. Position on the maintenance of the Economic Agreement by faculties (in %)**

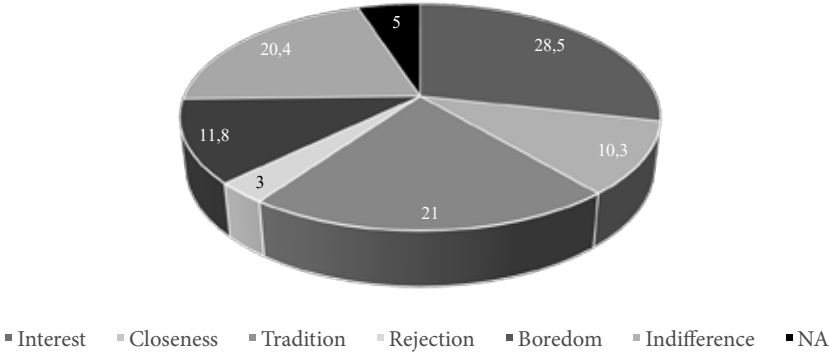


- Yes, in its present state
- Yes, even if it means contributing more to the Spanish central Treasury
- No, because it shows a lack of solidarity with rest of the ACs
- No, under no circumstances
- NA

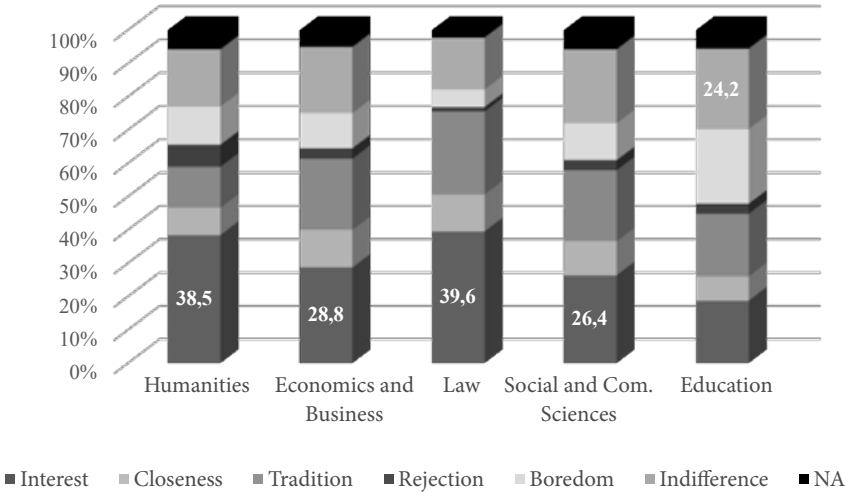
#### 4.5. What do you feel about the Economic Agreement?

**Figure 12.1. Feeling that inspires the Economic Agreement (in %)**

EN

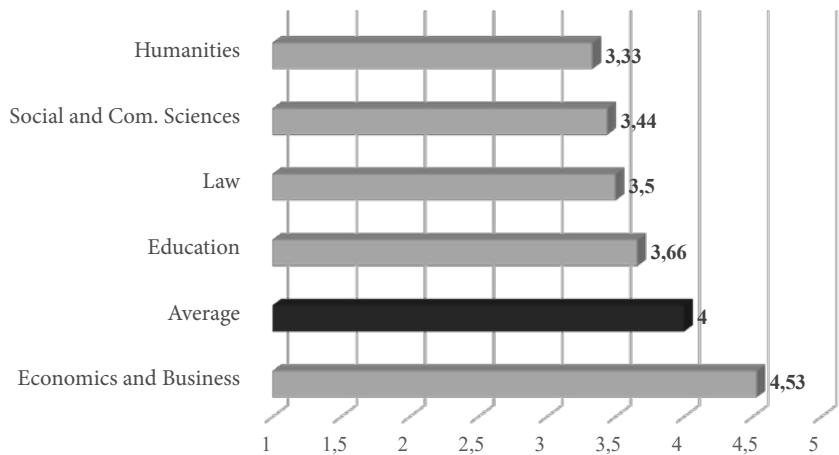


**Figure 12.2. Feeling that inspires the Economic Agreement by faculties (in %)**



4.6. Some people think that public services should be improved even if this means paying more taxes (they would be situated at position 1 on the scale). Others think that it is more important to pay less taxes even though that means reducing public services (they would be situated at position 10 on the scale). Others would be situated at intermediate positions. Where would you place yourself?

**Figure 13.1. Position on taxation and public services (in %)**

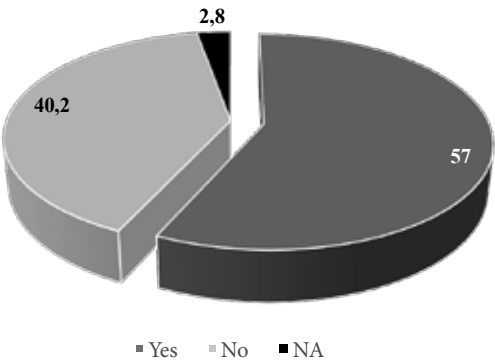


## 5. EDUCATION ON THE ECONOMIC AGREEMENT

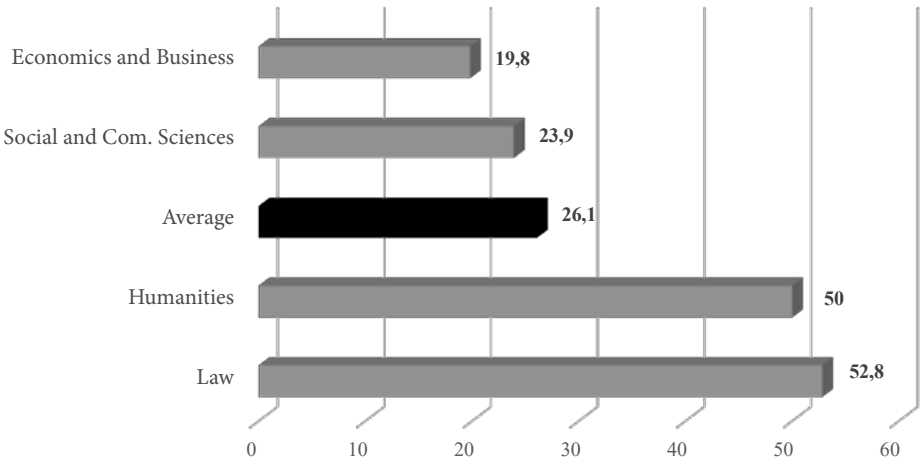
Finally, the study also enquired into the role of the Basque educational system in transmitting knowledge about the Economic Agreement. To that end, students were asked if they had ever received specific teaching in that respect, and if so at what educational level, as well as their preferences concerning sources of information on the question.

### 5.1. Have you received any specific teaching on the Economic Agreement during your education?

**Figure 14.1. Specific teaching on the Economic Agreement (en %)**



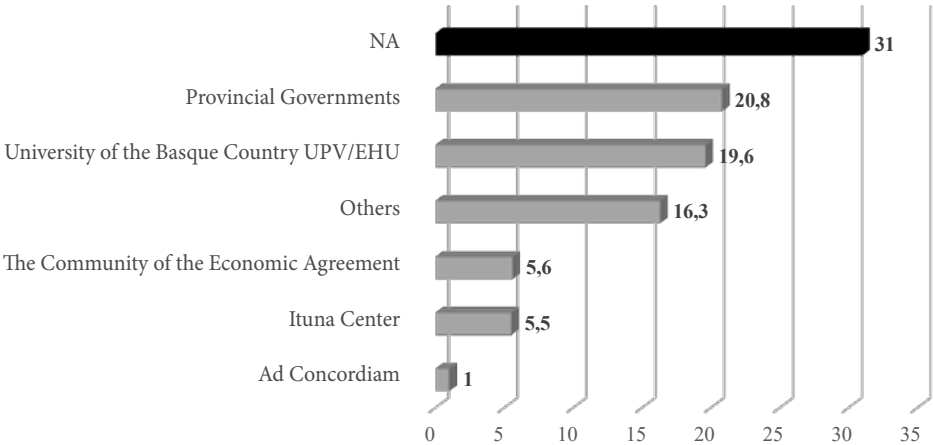
**Figure 14.2. Specific teaching on the Economic Agreement by faculties. Fourth-year student who has opted for the University option (in %)\***



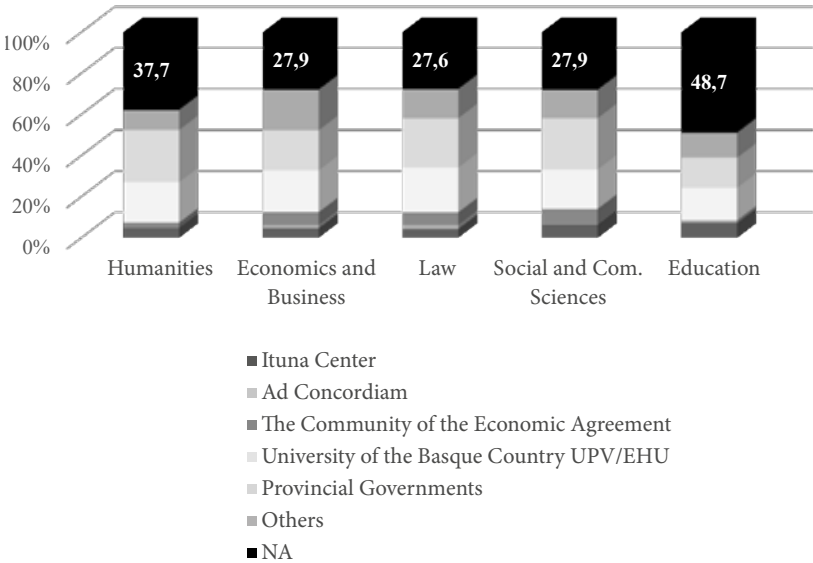
\* The 4th year undergraduate students in Education are not included as they were involved in a period of practice teaching and it was not possible to complete the questionnaires face to face.

5.2. If you wanted more information on the Economic Agreement, who would you turn to as your main source?

**Figure 15.1. Source of information on the Economic Agreement (in %)**



**Figure 15.2. Source of information on the Economic Agreement by faculties (in %)**





## 6. CONCLUSIONS

The Ituna survey finds that there is an appreciable level of ignorance about the Economic Agreement amongst students attending the UPV/EHU. 62.3% of the students who answered the questionnaire say that they have heard of the Economic Agreement, but do not know it well. The percentage of students who say they have a good knowledge of the Economic Agreement (19.8%) is similar to the percentage of students who say they have not even heard of it (17.2%).

The differences in the level of knowledge between the different faculties varies considerably. In general terms, the Faculty of Law and the Faculty of Humanities are situated above the sample average for students who answer in the affirmative. The Faculty of Social and Communication Sciences is situated on the average, while the Faculty of Economics and Business and the Faculty of Education obtain the worst results with respect to knowledge of the Economic Agreement.

The results for the Faculty of Economics and Business are certainly striking if one recalls the affinity between the Economic Agreement and the subjects taught in this Faculty. Amongst other questions, the students of the Faculty of Economics and Business have obtained the worst percentage of affirmative answers when it comes to defining the Economic Agreement and the Quota. Similarly, less than half of the students of this Faculty (43.9%) know that the Provincial Governments are the institutions responsible for collecting the majority of taxes in the the Autonomous Community of the Basque Country; in this respect, they are 20 points below the rate of positive answers amongst students of the Faculty of Law (65.8%).

With respect to the opinion of the students, the majority is in favour of maintaining the Economic Agreement (76.3%), which they consider important for Basque self-government (88.9%), and about which their perception is generally positive. The students of the Faculty of Law and the Faculty of Humanities are situated above the others in terms of their knowledge about the Economic Agreement, regarding which they also have a higher positive perception and a more favourable opinion. The Economic Agreement is also of greater interest to the students of the Faculty Law and Humanities, who also consider it to be of great importance as an instrument of self-government.

In general terms, the fourth year students present a higher level of affirmative answers in the block of questions on knowledge of the Economic Agreement. Similarly, a greater proportion of fourth year students also express a favourable opinion about the Economic Agreement and attribute greater importance to it.

With respect to the process of academic training, 57% of students say they have received some form of instruction on the Economic Agreement during the stage of their education – this includes both high school and university studies. Nonetheless, the fourth year students, who are near to finishing their degree-courses,

say they have never received any instruction on the Economic Agreement during their university studies: only 26.1% say they have received instruction on the Economic Agreement at university. In this sense, the case of the Faculty of Economics and Business stands out, as only 19.8% of the students say they have received instruction on the Economic Agreement during their university studies, in spite of the Faculty having degree courses directly linked to taxation and the public treasury.

In line with these results, the Provincial Governments emerge as the main source to which students would turn to obtain information about the Economic Agreement (20.8%), which places them above the educational institution at which students are pursuing their university studies, the UPV/EHU (19.8%). However, it is worth underscoring that nearly one third of the students would not know which source to turn to if they needed reliable information on the Economic Agreement.

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### **List of professors who have collaborated in the research**

First name and surname	Fac./Dpt.	First name and surname	Fac./Dpt.
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Álvaro Aragón	Medieval, Modern and American History	Andoni Kortazar	Public Policy and Economic History
Andrés Araujo	Financial Economy II	Eusebio Lasa	Applied Economy
Miren Arbulu	Economy and Management	Iñaki Lazkano	Journalism
Aitor Argote	Financial Economy I	Aritz López de Guereño	Financial Economy II
Alaitz Artabe	Public Policy and Economic History	Jon Landeta	Financial Economy II
Amaya de Ayala	Applied Economy	José Manuel Mata	Political Science and Administration
Irene Barainca	Financial Economy I	Iker Merchán	Journalism
Itsaso Barrainkua	Financial Economy I	Andoni Montes	Public Policy and Economic History
Irati Basoredo	Corporate and Civil Law	José Antonio Múgica	Geography, Prehistory and Archaeology
José Luis Burlada	Public Law	Hilario Murua	Education Science
Aitor Castañeda	Journalism	Andere Ormazabal	Political Science and Administration
Elena Catalán	Public Policy and Economic History	Alberto de la Peña	Political Science and Administration
Pilar Ciprés	Classical Studies	José María Portillo	Contemporary History
Miren Epelde	Corporate and Civil Law	Virginia Rincón	Financial Economy II
Maite Espí	Sociology and Social Work	Izaskun Rodríguez	Journalism
Iraide Fernández	Sociology and Social Work	Zaloe Samano	Economy and Management
M <sup>a</sup> Ángeles Fernández	Corporate and Civil Law	Susana Serrano	Public Law
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Javier García	Public Law, Historical-Legal Sciences and Hist. Of Political Thought	Ana Suyapa	Corporate and Civil Law
Ainhize Gilsanz	Financial Economy II	Imanol Tellería	Political Science and Administration
Izaro Gorostidi	Political Science and Administration	Robert Ugalde	Financial Economy I









# AD CONCORDIAM

ACERCAMOS EL CONCIERTO ECONÓMICO

