

<b>General Information</b>	
Academic subject	Accounting and Business administration
Degree course	Economics and Business Administration
Curriculum	
ECTS credits	10 ECTS
Compulsory attendance	No
Language	Italian

<b>Subject teacher</b>	Name Surname	Mail address	SSD
	Stella Lippolis	stella.lippolis@uniba.it	SECS-P/07

<b>ECTS credits details</b>			ECTS
Basic teaching activities			10

<b>Class schedule</b>	
Period	1st and 2 <sup>nd</sup> semester
Year	2021/2022
Type of class	Lecture- workshops

<b>Time management</b>	
Hours	250
In-class study hours	80
Out-of-class study hours	170

<b>Academic calendar</b>	
Class begins	13 <sup>th</sup> September 2021
Class ends	3 June 2022

<b>Syllabus</b>	
Prerequisites/requirements	
Expected learning outcomes (according to Dublin Descriptors) (it is recommended that they are congruent with the learning outcomes contained in A4a, A4b, A4c tables of the SUA-CdS)	<p><i>Knowledge and understanding</i> The student must acquire the knowledge of the fundamental characteristics of the companies, their goals, the main organizational and management theories. It must also learn the notions of the fundamental economic and financial amounts of the company and the assumptions on which the accounting records of the same are based, their measurements, the modalities of their synthesis and representations.</p> <p><i>Applying knowledge and understanding</i> Through the acquired knowledge, the student must be able to identify the fundamental subsystems and circuits of management operations and to identify the main events through the accounting method of the double entry, with the objective to determine the economic result for the year and the capital of functioning, to draw up the Income Statement and the Balance Sheet of the financial statements.</p> <p><i>Making informed judgements and choices</i> Through the acquired knowledge, the student will be able to identify and understand the key variables necessary for the assessment of the economics of business management.</p>

	<p><i>Communicating knowledge and understanding</i> The student will be able to deal with the discussion of the topics covered during the course using the technical language necessary to effectively describe the business operations, the respective economic and financial effects, interpret and describe the contents of the management and heritage summaries.</p> <p><i>Capacities to continue learning</i> The student must have developed good skills to deepen the knowledge acquired during the course by addressing subsequent study paths on the topics of business economics. The student will be able to undertake subsequent studies, even independently, in the areas of accounting and financial statements and more generally in terms of business management.</p>
Contents	<p>The course aims to offer a complete overview of the main institutional issues concerning the economic-business disciplines. The aim is to provide a framework capable of guiding the subsequent choices of specialization by the students, as well as providing the basic tools for learning and investigating the problems that the administration of companies draw.</p> <p><b>The course is structured in two modules, with the following contents:</b></p> <p><b>-First module (1st semester)</b> -Part A: The genesis of the business phenomenon: people, needs, assets and economic activity. The different methods of classification of companies. The company as a system of economic forces and its relations with the environment. The study of the company's life manifestations. The dynamics and control of company resources: the structure of capital and the process of income formation. The study of the operating conditions of the company. The system of operations and the evaluation of their influence on the conditions of economic, patrimonial and financial equilibrium.</p> <p>Part B - Functional areas and management processes: Company analysis by sub-systems. The role and the function of the operational areas: characteristics, integrative, control and information. Business Process management as a tool for creating value.</p> <p><b>Second module (2nd semester):</b> Quantitative business determinations. Objectives of financial accounting. Methods: from elementary surveys to complex scripts. The financial statements: content, structure, drafting principles and evaluation criteria according to the current civil legislation. Elements of commercial calculation.</p>
Bibliography	<ul style="list-style-type: none"> <li>- L. Brusa (Editor), <i>Lezioni di economia aziendale</i>, Giappichelli, Torino, 2013;</li> <li>- F. Giunta, M. Pisani, <i>La contabilità generale</i>, Maggioli, Rimini, 2018;</li> <li>- P.E. Cassandro, <i>Trattato di Ragioneria</i>, Cacucci, Bari, 1992 (Reprint 2011). (pagg. 9-53; pagg. 129-199);</li> </ul>

	- Educational material and case studies provided by the teacher.
Notes	
Teaching methods	Lectures and workshops
Assessment methods (indicate at least the type written, oral, other)	Written exam and oral exam. Intermediate tests will be held for attending students only.
Evaluation criteria (Explain for each expected learning outcome what a student has to know, or is able to do, and how many levels of achievement there are.	<p>1) Knowledge and understanding - The student must demonstrate that he / she has at least sufficient knowledge of the topics indicated in the program and that he / she has the ability to understand the subject, with regard both to the functioning of the company system and the accounting information system and to the financial statements exercise in accordance with the Civil Code.</p> <p>2) Applying knowledge and understanding - The student must demonstrate that he / she has a critical ability to understand the topics indicated in the program and to possess adequate skills both to conceive and support arguments and to solve problems. In particular, the student must demonstrate ability to analyze the progress of company management, including through the reading and interpretation of company documents.</p> <p>3) Making informed judgements and choices- The student must demonstrate the ability to collect and interpret the data necessary for the formulation of independent judgments.</p> <p>4) Communicating knowledge and understanding - The student must demonstrate that he / she is able to communicate in a clear and exhaustive way the acquired knowledge, to know how to express his / her own considerations and conclusions to specialists and non-interlocutors.</p> <p>5) Capacities to continue learning - The student will have to demonstrate that he/she has developed the ability to learn and the skills necessary to continue his studies autonomously and consciously.</p>
Further information	