

General information	
Academic subject	Accounting and Business administration
Degree course	1 st Year
Academic Year	2022-2023
European Credit Transfer and Accumulation System (ECTS)	: 10
Language	Italian
Academic calendar (starting and ending date)	1 st and 2 nd Semester (1st semester: September 12 – December 23 2022; 2 nd Semester: February 20 th – June 1 st 2023)
Attendance	Not compulsory

Professor/ Lecturer	
Name and Surname	Stella Lippolis
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Telephone	
Department and address	Ionic Department in "Legal and Economic Systems of the Mediterranean: society, environment, culture" (Taranto/Economics: Via Lago Maggiore, corner Via Ancona, Taranto)
Virtual headquarters	<i>Codice Teams ricevimento: mi1009s</i>
Tutoring (time and day)	Friday (11.00 a.m.-1.00 p.m.) Tutoring to be agreed by email

Syllabus	
Learning Objectives	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 draws.
Course prerequisites	There are no specific prerequisites other than those required for access to the degree course.
Contents	<p>The course is structured in two modules, with the following contents:</p> <p>-First module (1st semester) -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>Second module (2nd semester): Quantitative business determinations. Objectives of financial accounting. Methods: from elementary surveys to complex scripts. The financial statements: content, structure, drafting principles. Elements of commercial calculation.</p>
Books and bibliography	<ul style="list-style-type: none"> - L. Brusa (Editor), <i>Lezioni di economia aziendale</i>, Giappichelli, Torino, 2013; - F. Giunta, M. Pisani, <i>La contabilità generale</i>, Maggioli, Rimini, 2018; - P.E. Cassandro, <i>Trattato di Ragioneria</i>, Cacucci, Bari, 1992 (Reprint 2011). (pagg. 9-53; pagg. 129-199);

	- Educational material provided by the teacher.
Additional materials	Educational material, exercises and case studies provided by the teacher.

Work schedule			
Total	Lectures	Hands on (Laboratory, working groups, seminars, field trips)	Out-of-class study hours/ Self-study hours
Hours			
250	80	10	160
ECTS			
10			
Teaching strategy		Lectures, exercises, and case studies.	
Expected learning outcomes			
Knowledge and understanding on:	<ul style="list-style-type: none"> ○ 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. 		
Applying knowledge and understanding on:	<ul style="list-style-type: none"> ○ 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. 		
Soft skills	<ul style="list-style-type: none"> • <i>Making informed judgments and choices</i> <ul style="list-style-type: none"> ○ 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. • <i>Communicating knowledge and understanding</i> <ul style="list-style-type: none"> ○ 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. • <i>Capacities to continue learning</i> <ul style="list-style-type: none"> ○ 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. 		

Assessment and feedback	
Methods of assessment	Written exam and oral exam. Intermediate tests will be held.
Evaluation criteria	<ul style="list-style-type: none"> • <i>Knowledge and understanding</i> <ul style="list-style-type: none"> ○ The student must demonstrate that he / she has at least sufficient knowledge of the topics indicated in the program and that he / she can understand the subject,

	<p>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> <ul style="list-style-type: none"> • <i>Applying knowledge and understanding</i> <ul style="list-style-type: none"> ○ 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 analyse the progress of company management, including through the reading and interpretation of company documents • <i>Autonomy of judgment</i> <ul style="list-style-type: none"> ○ The student must demonstrate the ability to collect and interpret the data necessary for the formulation of independent judgments. • <i>Communicating knowledge and understanding</i> <ul style="list-style-type: none"> ○ 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. • <i>Communication skills</i> <ul style="list-style-type: none"> ○ Quality of exposure and proficiency in the use of specialized vocabulary. • <i>Capacities to continue learning</i> <ul style="list-style-type: none"> ○ 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.
Criteria for assessment and attribution of the final mark	The final grade is awarded in thirtieth grade. The exam is considered passed when the grade is greater than or equal to 18.
Additional information	