

COURSE OF STUDY in Economics and Business Administration.

ACADEMIC YEAR 2023-2024

ACADEMIC SUBJECT: “Accounting and Business Administration”

| General information | |
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| Year of the course | First Year |
| Academic calendar (starting and ending date) | 1 st and 2 nd Semester (1st semester: September 11 – December 22, 2023; 2 nd Semester: February 19 th – May 31 st 2024) |
| Credits (CFU/ETCS): | 10 |
| SSD | SECS/P-07 |
| Language | Italian |
| Mode of attendance | Attendance not compulsory |

| Professor/ Lecturer | |
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| Name and Surname | Stella Lippolis |
| E-mail | stella.lippolis@uniba.it |
| Telephone | |
| Department and address | Ionian Department of Law, Economics and Environment, via Lago Maggiore, ang. Via Ancona, Taranto, Italy |
| Virtual room | Teams code: mi1oo9s |
| Office Hours (and modalities: e.g., by appointment, on line, etc.) | Friday (11.00 a.m.-1.00 p.m.). The tutoring can be held both in presence, at the headquarters of Economics, via Lago Maggiore in Taranto, and online through the Teams page, also agreeing on additional reception times by e-mail with the Professor. |

| Work schedule | | | |
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| Hours | | | |
| Total | Lectures | Hands-on (laboratory, workshops, working groups, seminars, field trips) | Out-of-class study hours/ Self-study hours |
| 250 | 80 | As part of the 80 hours of lectures, exercises and analysis of the case studies, which are an integral part of the Course, will be held. | 170 |
| CFU/ETCS | | | |
| 10 | 10 | | |

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| Learning Objectives | The course aims to offer a complete overview of the main institutional issues related to the economic-business disciplines. The aim is to provide a framework able to guide the subsequent choices of specialization by students and provide the basic tools to learn and investigate the problems concerning the management of companies. |
| Course prerequisites | There are no specific prerequisites other than those required for access to the degree course. |

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| Teaching strategies | Lectures, exercises, and case studies |
| Expected learning outcomes in terms of | The evaluation of the student's preparation, always individual, takes place under conditions that guarantee its depth, objectivity, and fairness. |

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| | The assessment aims to assess knowledge and understanding, and critical analysis of the topics covered by the course, the methodology used for the study of the subject, the mastery of the specific language of the course, as well as the ability to understand the interconnections among the different topics. |
| Knowledge and understanding on: | 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, 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. |
| Applying knowledge and understanding on: | The student must demonstrate critical ability in understanding the topics indicated in the program and possess adequate skills both to conceive and support arguments and to solve problems. In particular, the student must demonstrate the ability to analyse the business, also through the reading and interpretation of company documents |
| Soft skills | <ul style="list-style-type: none"> • <i>Making informed judgments and choice</i> 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> At the end of the course, 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>Capacities to continue learning.</i> At the end of the course, the student must demonstrate that they have developed learning skills and the necessary skills to continue their studies independently and consciously. |
| Syllabus | |
| Content knowledge | <p>The course is structured in two modules, with the following contents:</p> <p>-First module (1st semester)</p> <p>-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 economic, patrimonial, and financial equilibrium conditions.</p> <p>- Part B: Functional areas and management processes: Company analysis by sub-systems. The role and 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)</p> <p>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> |
| Texts and readings | <p>. Brusa (Editor), Lezioni di economia aziendale, Giappichelli, Torino, (latest edition);</p> <p>- F. Giunta, M. Pisani, La contabilità generale, Maggioli, Rimini, 2018;</p> |

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| | - P.E. Cassandro, Trattato di Ragioneria, Cacucci, Bari, 1992 (Reprint 2011). (pp. 9-53; pp. 129-199). |
| Notes, additional materials | <i>Slides in pdf and exercises.</i> |
| Repository | The teaching material is available, at least for three years after completion of the course, on the Uniba e-learning platform of the course - Degree Course in Economics and Business Administration. |

| Assessment | |
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| Assessment methods | <p>The verification of the learning of the contents of the Course takes place through a written test and an oral exam.</p> <p>The written test is represented by a general accounting exercise. The minimum duration assigned to the written test is 90 minutes and during this test, only the calculator can be used.</p> <p>Passing the written test (with a mark that is at least "almost sufficient") allows you to take the oral exam (interview). Passing the written test will be communicated via the teaching e-learning platform and/or through publication on the Course website.</p> <p>On the Uniba e-learning platform of the course, models of written tests of accounting are inserted.</p> <p>There will also be an optional mid-term test (in January) in a written form consisting of exercises, multiple-choice questions, and open questions.</p> |
| Assessment criteria | <ul style="list-style-type: none"> • <i>Knowledge and understanding</i> The student must acquire knowledge of the fundamental characteristics of the companies, their goals, and 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, and the modalities of their synthesis and representations. • <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, to draw up the Income Statement and the Balance Sheet. • <i>Making informed judgments and choice</i> At the end of the course, the student must be able to identify and understand the key variables necessary for the formulation of autonomous judgments. • <i>Communicating knowledge and understanding</i> At the end of the course, the student must 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 and the economic and financial effects. |

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| | <ul style="list-style-type: none"> • <i>Capacities to continue learning.</i> <p>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> |
| Final exam and grading criteria | <p>The final grade is assigned in thirtieths. The exam is passed when the mark is greater than or equal to 18.</p> <p>Passing the written test (with a mark that is at least "almost sufficient", corresponding to the minimum score of 16) allows you to take the oral exam (interview). The final grade is represented by the average of the vote of the written and oral test. The result of the optional mid-term test will also be taken into account in the final vote if it is taken and passed.</p> |
| Further information | |
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