

General Information	
Academic subject	Business Management and Accounting (L-Z)
Degree course	Economia e Commercio
Curriculum	none
ECTS credits	10
Compulsory attendance	No
Language	Italiano

Subject teacher	Name Surname	Mail address	SSD
	Mario Carrassi	mario.carrassi@uniba.it	SECS P07

ECTS credits details			
Basic teaching activities	Economia Aziendale	SECS P07	10

Class schedule	
Period	II semester
Year	2021-2022
Type of class	Lecture

Time management	
Hours	250
In-class study hours	70
Out-of-class study hours	180

Academic calendar	
Class begins	
Class ends	

Syllabus	
Prerequisites/requirements	none

<p>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>	<p>The course in Business Economics and General Accounting addresses a wide range of disciplines that deal with the management, the organization and the accounting of companies of various order. It aims to provide students with the basic knowledge and the logical-analytical tools indispensable to develop the ability to comprehensively understand the corporate behavior.</p>
<p>Contents</p>	<p>Module 1 The company as a system The business economy and business-economic disciplines in a historical-evolutionary perspective. The notion of a company. First elements of analysis and classification of companies. Preliminary notions about business and environment interactions. The systemic approach in economic-business studies. The characteristic of the corporate system. The structure of the company. The institutional set-up, the economic combinations and the technical structure, the assets, the human resources and the organizational set-up. The equilibrium conditions in different classes of companies. Corporate decision making: investment decisions and current management decisions. Strategic decisions. Aggregates of companies. The organization: the design of organizational structures, the organizational structure and operating systems, the organizational approach to processes. Aspects of business ethics.</p> <p>Module 2 Accounting Objectives and operation in business accounting. The accounting method and the logic of the double entry method. The accounting of business operations. Accounting reports. Content, structure, drafting principles and evaluation criteria of the economic and financial report in accordance with the current civil law. Theory and method of the double entry method. The accounting records of the constitutional operations and of the main current operations. Closing and re-opening of the accounts.</p>
<p>Course program</p>	

Bibliography	<p>Module I</p> <p>CASSANDRO, P.E., Trattato di ragioneria - L'economia delle aziende e il suo controllo, Cacucci, Bari, ultima edizione. (Parte Prima : Capitolo I e Capitolo III fino al paragrafo 34, incluso)</p> <p>ANDREI, P. (acura di), Introduzione all'economia d'azienda, Giappichelli Last Edition</p> <p>Module II</p> <p>MARCHI L., Introduzione alla contabilità d'impresa. Obiettivi, oggetto e strumenti di rilevazione, Giappichelli, Last Edition.</p> <p>Study Material</p>
Notes	
Teaching methods	Lectures and on-line study material
Assessment methods (indicate at least the type written, oral, other)	Written exam
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>Knowledge and ability to understand the management, the organization and the evaluation processes of various order companies.</p> <p>Knowledge and understanding applied to the double-entry method, the accounting records and the financial statements.</p> <p>Acquisition of the specific terminology and of the appropriate communication skills</p>
Further information	