

**COURSE OF STUDY** Scienze e Gestione delle Attività Marittime

**ACADEMIC YEAR** 2023-2024

**ACADEMIC SUBJECT** General and Financial Accounting

General information	
Year of the course	2nd year
Academic calendar (starting and ending date)	I sem.
Credits (CFU/ETCS):	6 CFU
SSD	SECS-P/07
Language	Italian
Mode of attendance	Optional

Professor/ Lecturer	
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Telephone	
Department and address	Dipartimento Ionico - Sede Economia (Taranto)
Virtual room	Teams code fvbnm7b
Office Hours (and modalities: e.g., by appointment, on line, etc.)	

Work schedule			
Hours			
Total	Lectures	Hands-on (laboratory, workshops, working groups, seminars, field trips)	Out-of-class study hours/ Self-study hours
150	48		102
CFU/ETCS			
6	6		

<b>Learning Objectives</b>	This course aims to acquire knowledge on companies as economic forces systems, subject to a series of dynamics that produce economic, financial and other phenomena, whose original and derived information form the respective information system. This information system, strictly intertwined with the management and organization of the companies themselves, is organized and structured appropriately and fed by the measurements and by the quantitative and qualitative surveys of the individual information that compose it, producing the accounting and the extra-accounting sub-system. The first develops the corporate accounting system, a fundamental objective of training this course.
<b>Course prerequisites</b>	No specific skills and / or pre-requisites are required, except those foreseen for enrollment in the Degree Course.

<b>Teaching strategie</b>	<p>The course develops through frontal lectures related to the relevant and indispensable aspects of the discipline for the achievement of the specific educational objectives and global curriculum of the course of study. Frontal teaching is supported by seminars, exercises, practical experiences.</p> <p>During the lessons various tools are used for the improvement of teaching such as, for example, power point presentations projected in the classroom, schemes, bibliographic indications and anything else considered useful for the improvement of teaching effectiveness.</p> <p>Where necessary, the teaching method may also be "blended learning" (mixed, frontal and distance learning).</p>
<b>Expected learning outcomes in terms of</b>	
<b>Knowledge and understanding on:</b>	<ul style="list-style-type: none"> <li>○ The course aims to provide the student with the cognitive tools necessary for understanding the subject. To this end, the student will have the opportunity to learn about the issues through the study of the terminology, principles and accounting methodology. In this way, the student will know how to represent the management facts and understand the meaning and the logic of the accounting process and reflect them in the financial statements.</li> </ul>
<b>Applying knowledge and understanding on:</b>	<ul style="list-style-type: none"> <li>○ The knowledge acquired through the subject matter of study will lay the foundations for developing technical and accounting skills and competences in the student. The theory will be combined, in the study of the discipline, with practical exercises, extremely relevant to understand the operational mechanisms of the process of drafting the ordinary accounting entries and adjustment to the balance sheet.</li> </ul>
<b>Soft skills</b>	<ul style="list-style-type: none"> <li>• <i>Making informed judgments and choices</i> <ul style="list-style-type: none"> <li>○ The process of learning the "Accounting and Accounting" teaching will allow the student to develop an autonomy of judgment. This qualitative element, which already presupposes the achievement of a suitable level of maturation on the subject, allows to approach the issues in a critical and constructive way, putting the student in the conditions to express personal considerations and, in the most complex cases, to make choices and solutions application.</li> </ul> </li> <li>• <i>Communicating knowledge and understanding</i> <ul style="list-style-type: none"> <li>○ The student, following the proposed training course, will be able to illustrate the overall picture of accounting needs through the use of specific terminologies of the subject under study. He will possess cognitive requisites that will facilitate the transfer of concepts and technical contents, communication and the exchange of reasoning and reflections. These skills will be stimulated during the course of the lessons, providing moments of sharing, comparison and discussion of their ideas.</li> </ul> </li> <li>• <i>Capacities to continue learning</i> <ul style="list-style-type: none"> <li>○ The study of the discipline will develop in the student the learning skills of the underlying logics and of the topics that constitute the theoretical reasoning. The teaching method will allow the student, through a progressive and reasoned transfer path of the contents, to gradually develop the concepts and the logic underlying the discipline. This path will allow the student to read and interpret the business phenomena and understand the significant elements that lead to the essence of the economic dynamics of the company becoming.</li> </ul> </li> </ul>

<b>Syllabus</b>	
<b>Content knowledge</b>	<p><b>COMPANY ECONOMY AND REASONING</b></p> <p>Business economics and accounting: content and relationships.</p> <p>The genesis of the corporate phenomenon: people, needs, goods and economic activity. The production and consumption units through which the economic activity is carried out.</p> <p>The company as a system of economic forces and its components.</p> <p>The establishment of the company, its location, its size. The organization in general: the role, the ordering and the function of the operational areas.</p> <p>The study of the company's life manifestations, from its start up, in terms of institution and organization, to its growth, in terms of management and development, recorded in the planning and final accounting information system.</p> <p>The dynamics and control of company resources: the structure of capital and the process of income formation. The study of the conditions of existence of the corporate body.</p> <p>The system of operations and the evaluation of their influence on the conditions of dynamic equilibrium: economic, patrimonial and financial.</p> <p>The company as a field of economic choices. The company and its relationship with the environment. The autonomy and decision-making powers of the company.</p> <p>The distribution company: general characteristics and management schemes.</p> <p><b>ACCOUNTING FOR COMPANY EVENTS AND COMPANY QUANTITATIVE DETERMINATIONS</b></p> <p><b>The general accounting records and the financial statements:</b></p> <p>Objectives of the general accounting.</p> <p>Methods of writing: from elementary surveys to complex scripts.</p> <p>Sorting and functioning of the general accounting.</p> <p>The business events recordings during the management dynamics and the adjusting and closing recordings of the administrative period.</p> <p>The information transactions recordings to arrive at accounting and inventory summaries.</p> <p>The financial statements: content, structure, drafting principles and evaluation criteria according to current civil legislation.</p> <p><b>Commercial calculation:</b></p> <p>Calculations related to costs and revenues of goods. Interest and simple discount. Unification of rates, capitals and maturities (main elements). Current accounts (main elements). Transferable securities (main elements). Foreign exchange (main elements).</p>

<b>Texts and readings</b>	<p>- PASTORE A., Fondamenti di teorica aziendale, Cacucci, Bari, 2009 (capp. I, III, VI) or,</p> <p>alternatively: CASSANDRO P.E., Trattato di Ragioneria, Cacucci, Bari, 1992 (parte I, capp. 1 e 3).</p> <p>- AA. VV., Lezioni di economia aziendale, Giappichelli, Torino (parti I, II, III, V).</p> <p>- FERRERO G., DEZZANI F., PISONI P., PUDDU L., CAMPRA M., Contabilità e bilancio d'esercizio, Giuffrè, 2004, parti I, II, III, V, VI, escluso cap. 25.</p> <p>- DI CAGNO N., Calcolo commerciale, Cacucci, Bari, 2010 (parte I, cap. 3; parte II; parte III, capp. 1 e 2).</p> <p>- Dispense e materiale didattico, raccolta di casi e applicazioni a cura del docente.</p>
<b>Notes, additional materials</b>	
<b>Repository</b>	The teaching material used during the lessons will be made available in the reference Teams class.

<b>Assessment</b>	
Assessment methods	
Assessment criteria	<ul style="list-style-type: none"> <li>• <i>Knowledge and understanding</i> <ul style="list-style-type: none"> <li>○ Knowing the fundamentals of Accounting, the themes, principles and methodology of General Accounting, as well as the meaning and logic of the accounting process.</li> </ul> </li> <li>• <i>Applying knowledge and understanding</i> <ul style="list-style-type: none"> <li>○ Knowing how to correctly represent management facts in general accounting.</li> <li>○ Having developed the technical-accounting skills and competences and in particular in relation to the operational mechanisms of the process of drafting the ordinary accounting records and adjustment for the financial statements.</li> <li>○ Knowing the composition of the financial statements and its configurations.</li> </ul> </li> <li>• <i>Autonomy of judgment</i> <ul style="list-style-type: none"> <li>○ Having acquired and developed an autonomy of judgment that allows him to approach the issues in a critical and constructive way.</li> </ul> </li> <li>• <i>Communicating knowledge and understanding</i> <ul style="list-style-type: none"> <li>○ Knowing how to correctly illustrate the overall picture of the information-accounting system through the use of specific terminologies of the subject under study.</li> </ul> </li> <li>• <i>Communication skills</i> <ul style="list-style-type: none"> <li>○ Knowing how to transfer the concepts and technical contents acquired, showing skills in communication and exchange of reasoning and reflections.</li> </ul> </li> <li>• <i>Capacities to continue learning</i> <ul style="list-style-type: none"> <li>○ Having developed the learning skills of the underlying logic and of the arguments that make up the theoretical reasoning.</li> </ul> </li> </ul>

	<ul style="list-style-type: none"><li>o Knowing how to read and interpret business phenomena and understand the qualitative and quantitative elements of economic-financial dynamics and systemic coordination.</li></ul>
Final exam and grading criteria	The evaluation is expressed with a mark in thirtieths, with possible honors. The exam is considered passed when the mark is greater than or equal to 18.
<b>Further information</b>	
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