

General Information	
Academic subject	Accounting
Degree course	Marketing & Business Administration
Curriculum	
ECTS credits	10
Compulsory attendance	No
Language	Italian

Subject teacher	Name Surname	Mail address	SSD
	Virginia Milone	virginia.milone@uniba.it	Secs P/07

ECTS credits details	
Basic teaching activities	10

Class schedule	
Period	First semester
Year	2016-2017
Type of class	Lecture- workshops

Time management	
Hours	70
Hours of lectures	58
Tutorials and lab	12

Academic calendar	
Class begins	22 September 2016
Class ends	16 December 2016

Syllabus	
Prerequisites/requirements	No 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> Students must be able to understand the business structure and the conditions for business operation and growth, using, among others, accounting records. Moreover, they must be acquainted with laws and regulations on financial reporting.</p> <p><i>Applying knowledge and understanding</i> Students must be able to use the knowledge gained to deal with the main issues concerning business mathematics, accounting records, determining the financial performance and the working capital.</p> <p><i>Making informed judgements and choices</i> Students must be able to assess the importance of the information provided, so that they can identify the main aspects of the financial reports. Furthermore, they must gain an adequate capacity to assess the accounting data and the relations between general accounting and financial statements.</p> <p><i>Communicating knowledge and understanding</i> Students must be able to communicate using an appropriate technical language, clearly expose the topic and interact with the different parties they should get in contact with.</p>

	<p><i>Capacities to continue learning</i> Students must develop learning skills functional to progress in their education, gaining further competencies required in the working environments where they will likely operate.</p>
Contents	The course is aimed at providing students with the necessary tools to understand the business structure and operating conditions.
Course program	<p>Business Economics and accounting. The business as economic entity. The idea of systemic business. The characteristics of business system and related development. Business analysis and classification. The relation business-environment.</p> <p>Features of the business system: business structure, human resources, technical structure and organization issues. Business combinations.</p> <p>Business management. Decision-making process and strategies. Financial stability. Business profitability and its determination.</p> <p>General accounting and chart of accounts. Statutory books and their preparation. Record keeping in general accounting system and method. Recording the main operations. Adjusting entries. Closing entries, opening entries. Structure of financial statements. Financial reporting.</p> <p>Business mathematics: calculation on goods costs and revenues. Interest and discount. Current account. Security market and Stock exchange.</p>
Bibliography	<p>Di Cagno N., Adamo S., Giaccari F., "Lineamenti di Economia Aziendale", Cacucci, Bari, 2011 (parts I-II). Cerbioni F., Cinquini L., Sòstero U., "Contabilità e bilancio", McGraw-Hill , 2016 (par. 6,7,8 of chapter 11 excluded) . Di Cagno N, "Calcolo Commerciale" , Cacucci, Bari, 2010 (part I; part II chapter 4 excluded; chapter 1 of part III).</p>
Notes	
Teaching methods	Lectures, exercises.
Assessment methods (indicate at least the type written, oral, other)	Exam portions (esoneri), written, oral.
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>The portions of the exam (esoneri) concern calculation and double entry accounting. They are intended only for students having attended the whole course who must complete the exam by passing an oral examination on the remaining part of the program.</p> <p>Students who have not attended the course must take both written and oral examination. The written examination consists in business mathematics and accounting exercises. On condition that the written examination is passed, the oral examination can be taken, which will deal with the other subject matters.</p> <p>The required level consists in being able to deal with the questions proposed demonstrating appropriate theoretical and</p>

	practical proficiency.
Further information	