

General information	
Academic subject	Business Administration
Degree course	Marketing & Business Administration
Academic Year	2023-2024
European Credit Transfer and Accumulation System (ECTS)	10
Language	Italian
Academic calendar (starting and ending date)	19 september 2023
Attendance	First semester

Professor/ Lecturer	
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Virtual headquarters	
Tutoring (time and day)	Tuesday 11,00-12,30 Thursday 11,00-12,30

Syllabus	
Learning Objectives	The course is aimed at providing students with the necessary tools to understand the business structure and operating conditions.
Course prerequisites	No requirements
Contents	<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>

	Costs and business management. Cost accounting. Breakeven analysis.
<b>Books and bibliography</b>	<ul style="list-style-type: none"> <li>✓ Di Cagno N., Adamo S., Giaccari F., L' AZIENDA. Finalità – Struttura - Amministrazione, Cacucci, Bari, 2019.</li> <li>✓ Cerbioni F., Cinquini L., Sòstero U., Contabilità e bilancio, McGraw-Hill , 2019, part 1, part 2 (par. 6,7,8 of chapter 11 excluded), part 3: chapters 13-14-15, part 4.</li> <li>✓ Cinquini L. Cost Managemet, vol.I, chapters 1-2, Giappichelli, Torino, 2017</li> </ul>
<b>Additional materials</b>	

<b>Work schedule</b>			
Total	Lectures	Hands on (Laboratory, working groups, seminars, field trips)	Out-of-class study hours/ Self-study hours
<b>Hours</b>			
80	70	10	170
<b>ECTS</b>			
10			
<b>Teaching strategy</b>			
Lectures, exercises.			
<b>Expected learning outcomes</b>			
<b>Knowledge and understanding on:</b>	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.		
<b>Applying knowledge and understanding on:</b>	Students must be able to use the knowledge gained to deal with the main issues concerning accounting records, determining the financial performance and the working capital.		
<b>Soft skills</b>	<ul style="list-style-type: none"> <li>• <i>Making informed judgments 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.</li> <li>• <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.</li> </ul>		

	<ul style="list-style-type: none"> <li>• <i>Capacities to continue learning</i></li> </ul> <p>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>
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<b>Assessment and feedback</b>	
Methods of assessment	Exam portion (esonero), written, oral.
Evaluation criteria	<p>The portion of the exam (esonero) concerns double entry accounting. It's 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 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>
Criteria for assessment and attribution of the final mark	The required level consists in being able to deal with the questions proposed demonstrating appropriate theoretical and practical proficiency. The final mark is the result of written and oral examination.
<b>Additional information</b>	