

DEPARTMENT OF ECONOMICS, MANAGEMENT AND BUSINESS LAW

COURSE OF STUDY: MARKETING AND BUSINESS COMMUNICATION

ACADEMIC YEAR 2023-2024

ACADEMIC SUBJECT BUSINESS ADMINISTRATION (A-K)

General information	
Year of the course	First
Academic calendar (starting and ending date)	SEMESTER I (September-December 2023)
Credits (CFU/ETCS):	10
SSD	SECS-P/10
Language	Italian
Mode of attendance	Not mandatory but highly recommended

Professor/ Lecturer	
Name and Surname	Antonio Nisio
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Department and address	
Virtual room	https://teams.microsoft.com/l/channel/19%3aG2HOiUNgbb_AgftOa6ELp1K_iDvfBf84RezlKsdjFwg1%40thread.tacv2/Generale?groupId=86ee67b6-6ff7-4438-8804-e286b4668173&tenantId=c6328dc3-afdf-40ce-846d-326eead86d49
Office Hours (and modalities: e.g., by appointment, on line, etc.)	By appointment by email

Work schedule			
Hours			
Total	Lectures	Hands-on (laboratory, workshops, working groups, seminars, field trips)	Out-of-class study hours/ Self-study hours
250	80	0	170
CFU/ETCS			
10			

Learning Objectives	Provide the student with advanced and specialized knowledge for a business education. The course aims to provide students with the tools to learn and investigate the economic problems concerning the structure and functioning of companies seen in their system and in the order of their accounting records.
Course prerequisites	None

Teaching strategie	Lectures
Expected learning outcomes	

in terms of	
Knowledge and understanding on:	<p>The course of business administration aims to provide students with notions on the organization, management and system of accounting records of production and consumption companies.</p> <p>At the end of the course the student must be able to:</p> <ul style="list-style-type: none"> - know and record in the general accounts the main business operations; - understand the main issues related to the preparation of the financial statements; - develop adequate ability to solve problems of a business nature that allow him to operate with mastery in complex work contexts
Applying knowledge and understanding on:	<p>The student will own the basics, developing initial skills in applying the economic aspects of business. He will be able to solve practical cases, application problems and exercises concerning the topics of commercial calculation, general accounts and financial statements.</p>
Soft skills	<ul style="list-style-type: none"> • Making informed judgments and choices <p>Students must have the ability to collect and interpret data (normally in their field of study) that they consider useful to determine autonomous judgments, including reflection on social, scientific or ethical issues related to them.</p> <ul style="list-style-type: none"> • Communicating knowledge and understanding <p>At the end of the course, the student must be able to express and communicate, using the characteristic knowledge and technical language acquired during the course.</p> <ul style="list-style-type: none"> • Capacities to continue learning. <p>At the end of the course the student must have developed the ability to face independently new learning paths more in-depth on the economy of companies and develop adequate learning skills of technical skills and knowledge theoretical that allow the acquisition of an autonomy of judgment in the working contexts in which it will operate.</p>
Syllabus	
Content knowledge	<p>BUSINESS ADMINISTRATION</p> <p>Business administration and accounting: content and relationships. The genesis of the business phenomenon: people, needs, goods and economic activity. The units of production and consumption through which economic activity is carried out. The firm as a system of economic forces and its components. The organization in general, the establishment of the firm, its location, its size. The study of the manifestations of life of the firm. The dynamics and control of business means: the capital structure and the process of income formation. The study of the conditions of existence of the firm organism. The system of management operations and the analysis of their influence on the conditions of dynamic equilibrium: economic, patrimonial and financial. The firm as a field of economic choices. The firm and relations with the environment. The autonomy and decision-making powers of the firm. La Corporate Governance. The supply firm: general characteristics and management schemes.</p> <p>THE FUNCTIONAL AREAS OF THE COMPANY</p>

	<p>The business administration and management. The role, ordering and function of operational areas: characteristics, integrative, control and information.</p> <p>ACCOUNTING METHODOLOGY AND QUANTITATIVE DETERMINATIONS</p> <p>a) The general account and the financial statements: Objectives of the general account. Writing methods: from elementary account to complex writings. Ordering and functioning of the general account. Technique of entries to arrive at accounting summaries. The financial statements: content, structure, drafting principles and evaluation criteria according to current civil legislation.</p> <p>b) Principles of commercial calculation.</p>
Texts and readings	<ul style="list-style-type: none"> - CASSANDRO P.E., Trattato di Ragioneria, Cacucci, Bari, 1992 (parte I, capp. 1 e 3); - BRUSA L. (a cura di), Lezioni di economia aziendale, seconda edizione, Giappichelli, Torino, 2013, esclusi i capitoli 4, 5, 18, 19, 20; - 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; - Slides by the teacher.
Notes, additional materials	None
Repository	https://teams.microsoft.com/l/channel/19%3aG2HOiUNgbb_AgftOa6ELp1K_iDvfBf84RezlKsdjFwg1%40thread.tacv2/Generale?groupId=86ee67b6-6ff7-4438-8804-e286b4668173&tenantId=c6328dc3-afdf-40ce-846d-326eead86d49

Assessment	
Assessment methods	<p>The student will be evaluated on learning the characteristics of the organization and management of firms, as well as their account systems, on the ability to independently formulate a judgment on the conditions of economy, effectiveness and efficiency of firms. The ability to critically and systematically reason on the topics covered will also be evaluated, as well as the mastery of the concepts.</p> <p>The written test (compulsory) will focus on accounting and financial statements and commercial calculation.</p> <p>The student who has demonstrated at least a sufficient level of ability to solve the proposed accounting and financial statements and commercial calculation exercises, will be admitted taking the oral exam to be held in the same session.</p>
Assessment criteria	<p>Knowledge and understanding Learning of the principles of Business Administration in terms of organization, management and accounting</p> <p>Applying knowledge and understanding Ability to solve practical cases, application problems and exercises concerning the topics indicated above.</p> <p>Autonomy of judgment Ability to evaluate the effects of the knowledge and skills acquired by the student regarding economic problems concerning the</p>

	<p>structure and functioning of firms. Communicating knowledge and understanding Ability to express and communicate, using the characteristic knowledge and technical language, acquired during the course Capacities to continue learning. Ability to independently deepen economic and business issues</p>
Final exam and grading criteria	<p>To assigning the final grade, the following criteria will apply:</p> <ul style="list-style-type: none"> - failure to pass the exam: the candidate does not achieve any of the expected learning outcomes; - grade from 18 to 21: sufficient level (the candidate demonstrates that he has acquired the following learning outcomes: knowledge and understanding of business phenomena; ability to analyse the main management facts; ability to record the main management facts according to the double-entry method); - grade from 22 to 24: fully sufficient level (the candidate demonstrates that he has acquired the following learning outcomes: knowledge and understanding of business phenomena; ability to analyse all management facts; ability to record all management facts according to the double-entry method); - mark from 25 to 26: good level (the candidate demonstrates that he has acquired the following learning outcomes: knowledge and understanding of business phenomena; ability to analyse all management facts; ability to record all management facts according to the double-entry method; language properties); - grade from 27 to 29: very good level (the candidate demonstrates that he has acquired the following learning outcomes: knowledge and understanding of business phenomena; ability to analyse all management facts; ability to record all management facts according to the double entry method; language properties; ability to autonomously deepen the economic-business issues applied to firms); - grade 30 and 30 laude: excellent level (the candidate demonstrates that he has fully acquired all the expected learning outcomes)