

Professor name	Sabrina Spallini
Master in	Marketing and business communication
Academic year	2013/2014
I or II semester	I
Number of ECTS credits	10
Scientific Sector Code	SECS-P/07

Course unit title **Management and financial accounting (a.a. 2013/2014)
(Prof. **SPALLINI Sabrina**)**

University of Bari Aldo Moro
Bachelor in Marketing and Business Communication

Pre-requisites

Specific skills and / or pre-requisites are not required except those provided for enrollment in the first degree in Business Administration.

Objectives

The course aims to provide the student with the basic skills of management of enterprises. Through the analysis of the functional areas, such as sub systems identified on the basis of human activity organized. As well as provides students with an understanding of the basic concepts, principles, procedures and techniques underlying the financial accounting process.

Course content

I part

The Classification of companies.

The company as a systemic unit and its relationship with the environment.

The management areas:

Research and development

Production

Marketing

Organization

Finance

Management control

Relations between income and assets

The period income and the accounting period

The income areas: operating income, net income, income before extraordinary operations, income before taxes

Assets and liabilities evaluation.

The annual report: Balance sheet, Income Statement, ex art. 2424, 2425, 2426 c.c.

The profitability analysis: the main financial ratios.

The essential characteristics of public sector

II part

The financial accounting with the double entry method: Accounting for merchandising operations, accounting for assets and liability. Adjustment entries, Balancing entries.

Interest and discount; discount of bills of exchange; current account; equities and bonds transactions; foreign exchange.

Compulsory reading – study material

Pastore A. Fondamenti di teorica aziendale, Cacucci Editore, Bari, 2009. (capitolo I; II; III; IV; VI, VII (pag.339-353; pag. 366-371; pag. 384-403; pag.410-412; pag. 434-439; pag. 450-453.); cap.VIII (pag. 471-492).
Di Cagno N., Elementi di Calcolo Mercantile, Bancario e delle Operazioni Mobiliari e valutarie, Cacucci Editore, Bari 2010.

During the course of lectures teaching materials will support students.

Teaching methods

- Direct contact
Lectures: Yes
Tutorials: Yes
- Personal work
Case studies – in group: No

Assessment methods

- Assignment: No
- Written without oral presentation: Yes
- Oral presentation: No

This course is in e-learning Web Site area: No