



| General information | | | |
|---------------------------------------------|------------------------------------------------------------|--------------------------------------------|--|
| Academic subject | Business Administration | | |
| Degree course | L-16 Political, economic and administrative sciences | | |
| Academic Year | III | | |
| European Credit Transfer and Accumulation 8 | | | |
| System (ECTS) | | | |
| Language | Italian | | |
| Academic calendar (starting and | | 2nd half of the year (february – mai 2023) | |
| ending date) | | | |
| Attendance | Attendance, although not compulsory, is highly recommended | | |

| Professor/ Lecturer | |
|-------------------------|-------------------------------------------------|
| Name and Surname | Francesco Scalera |
| E-mail | francesco.scalera@uniba.it |
| Telephone | |
| Department and address | Corso Italia n.° 23 – 70122 – Bari (BA) - Italy |
| Virtual headquarters | |
| Tutoring (time and day) | On appointment |

| Syllabus | | |
|----------------------------|----------------------------------------------------------------------|--|
| Learning Objectives | The Business Economics course deals with the vast field of | |
| | disciplines that deal with the aspects of management, organization | |
| | and survey of companies of various types. In particular, it aims to | |
| | provide students with the basic knowledge and logical-analytical | |
| | tools necessary to develop the ability to understand company | |
| | behavior in a unitary way. | |
| Course prerequisites | No specific prerequisites and / or skills are required. | |
| Contents | Business economics and business-economics disciplines from a | |
| | historical-evolutionary perspective. The concept of a company. | |
| | First elements of analysis and classification of companies. | |
| | Preliminary notions on company-environment relations. The | |
| | systemic approach in business economic studies. The characters of | |
| | the business system. The structure of the company, the institutional | |
| | structure, the economic combinations and the technical structure, | |
| | the assets, the personal body and the organizational structure. The | |
| | economy of the company: the conditions of equilibrium in the | |
| | different classes of companies. Business decision-making | |
| | processes: investment decisions and current management | |
| | decisions. Strategic decisions and main business strategies. The | |
| | aggregates of companies. The main types of costs. The | |
| | organization: the design of organizational structures, the | |
| | organizational structure and operating systems, the organizational | |
| | approach by processes. The functional areas and their organization. | |
| | The creation of value. Aspects of business ethics. Objectives and | |

Mail: <u>direzione.scienzepolitiche@uni</u> :





| | functioning of corporate accounting and management accounting. Direct and indirect costs. cost configurations. Total fixed and variable costs and per unit. Proportional, progressive, degressive, regressive costs. The break even point. The contribution margin. Direct costing and full costing. The accounting method. Content, structure, drafting principles and evaluation criteria of the financial statements according to current civil law. |
|---------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Books and bibliography | CASSANDRO P.E., Trattato di Ragioneria – L'economia delle aziende e il suo controllo, Cacucci, Bari, ultima edizione. (Parte Prima: Capitolo I e Capitolo III fino al paragrafo 34, incluso). DI CAGNO N., ADAMO S., GIACCARI F., Lineamenti di Economia Aziendale, Cacucci, Bari, 2013. MATERIALE DIDATTICO A CURA DEL DOCENTE. |
| Additional materials | |

| Work schedu | ıle | | | |
|---------------------------------------------------------------------------------------------------------------------|----------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------|-----------------------------------------------------|
| Total | Lectures | | Hands on (Laboratory, working groups, seminars, field trips) | Out-of-class study hours/ Self-study hours |
| Hours | | | | |
| 200 | 64 | | | 136 |
| ECTS | | | | |
| 8 | 8 | | | |
| Teaching strategy Frontal teaching, interactive teaching bases quizzes in the classroom and presentation exercises. | | in the classroom and presentation of busing | - | |
| Expected lear outcomes | Expected learning outcomes | | | |
| Knowledge a understanding | | The teaching of Business Economics aims to provide students with basic notions of management, surveys and organization of production and consumption companies. | | |
| Applying kno and understa | | The student will approach the analytical and conceptual tools for the interpretation of the economic, managerial and organizational aspects. | | |
| Soft skills | | 1) Autonomy of judgment: autonomy in establishing the conditions of economy, effectiveness and efficiency of companies. | | |





| 2) Communication skills: expression and communication skills, |
|--------------------------------------------------------------------|
| using the knowledge imparted in class by the teacher and acquiring |
| an appropriate company technical language. |
| 3) Ability to learn: autonomy in dealing with new business- |
| economic learning paths. |

| Assessment and feedback | |
|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Methods of assessment | Oral examination |
| Evaluation criteria | The final grade is assigned, evaluating the preparation, critical analysis and resolution of business-economic problems and exposure, using appropriate economic-legal terminology. |
| Criteria for assessment and attribution of the | The final grade is awarded through a points system, with 30 points as best grade and 18 as a minimum. The exam is considered passed |
| final mark | with a grade greater than or equal to 18/30. |
| Additional information | |

: