

Teacher's name	SCALERA Francesco
Degree course	Economics and Commerce
Academic year	2018 - 2019
Scheduled time	2nd half of the year
Training credits	10
Scientific disciplinary sector	SECS- P/07

University of Bari Aldo Moro
Business Management and Accounting L-Z syllabus (academic year 2018/2019)
(Prof. SCALERA Francesco)

Departement of Economics and Finance
Degree course in Economics and Commerce

Pre-requisites

The course does not require specific pre-requisites.

Course objectives

The course of Business Administration and General Accounting addresses the wide branch of disciplines concerning the business management, organisation and accounting at different levels. In particular, it aims at providing the students with the knowledge base as well as the logical and analytical skills needed to develop their ability to thoroughly understand the business trends. The course includes two sections.

Syllabus

1st Section : The business system

Business administration and economics from a historical and evolutionary point of view. The concept of company. Basic elements of analysis and classification of companies. Preliminary notions about the company's environmental approach. The systemic approach in the economic and corporate studies. The characteristics of the business system. The structure of the company, its institutional pattern, the economic and technical scheme, the company's assets, its organization chart and structure. The sustainability of the company : balance conditions in the different company's categories. The company's decision-making process: investment decisions and current management decisions. Strategic decisions and the main company's strategies. Companies' aggregates. The main costing typologies. Organisation : the planning of the organisational pattern, the organisational structure and operating systems, process-based organisational approach. Functional areas and their organisation. The creation of value. Business ethics aspects.

2nd Section : Accounting data and balance sheet

Objectives and functioning of business and management accounting. Direct and indirect costs. Cost schemes. Fixed charges and variable costs, full and unit costs. Pro-rata, progressive, digressive and regressive costs. The break even point. Contribution margin. Direct costing and full costing. Accounting method and double entry logic. Business operations accounting data. Accounting summary documents. Content, structure and guiding principles for the balance sheet drafting and assessment following the current civil law regulations. Double entry theory and method. The double entry method applied to the manufacturing companies' income

tax system. Accounting data relating to both the setting up and the main operations of running a business. Closing and reopening entries.

Bibliography Bibliografia

With reference to the institutional section of the course :

CASSANDRO P.E., Trattato di Ragioneria – L'economia delle aziende e il suo controllo, Cacucci, Bari, the latest edition. (First Section : Chapter I and Chapter II up to paragraph 34 included).

DI CAGNO N., ADAMO S., GIACCARI F., Lineamenti di Economia Aziendale, Cacucci, Bari, 2013.

EDUCATIONAL MATERIALS EDITED BY THE TEACHER

With reference to the accounting data section :

MARCHI L., Introduzione alla contabilità d'impresa. Obiettivi, oggetto e strumenti di rilevazione, Giappichelli, 2013.

EDUCATIONAL MATERIALS EDITED BY THE TEACHER

N.B. At the beginning of the course the students will be given detailed references about the recommended literature list.

Factual knowledge assessment method

- University Exemption : No
- Written Test : Yes
- Oral Exam : No

Didactics organisation

- Internal sessions of lessons : to be defined
- Extra courses : to be defined
- Practical exercises : Yes
- Workshops : to be defined
- Laboratory activities : No
- Project work: No
- Study visits : No