

Instructor's name	Milone Virginia
BA	Marketing & Business Administration
Academic year	2013-2014
Term	First
Credits	6 CFU
Subject area	SECS P/07

Course of Accounting (a.a. 2013-2104)
(Prof. Milone Virginia)

Università degli Studi di Bari Aldo Moro
BA Marketing & Business Administration

Admission criteria

None

Aims of the course

The course aims to provide the students with the theoretical bases of structural features and operative and development conditions of the enterprise through general accounting.

Course outline

Economic activity and economic actors. Production and consumption of economic goods: basic processes. The enterprise as a system. The environmental influences The complementary roles of families, firms, State and non profit organizations. Ownership structure and governance processes. Cooperations among firms. Main functional areas and processes. The rationale behind the financial accounting. Accounting for ordinary business transactions. Recognition process by journal entries. Presentation of financial statements.

Reading material

Textbook

Di Cagno N., Adamo S., Giaccari F., "Lineamenti di Economia Aziendale", Cacucci, Bari, 2011 (parts I-II).

Cerbioni F., Cinquini L., Sòstero U., "Contabilità e bilancio", McGraw-Hill, 2011 (par. 3,7,8 chap. 11 excluded) .

Di Cagno N., "Calcolo Commerciale", Cacucci, Bari, 2010 (parts I-II; chap.1 of part III) .

Assessment methods

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

Teaching methods

Direct contact

Lectures: Yes

Tutorials: Yes

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