



# UNIVERSITÀ DEGLI STUDI DI PALERMO

<b>DEPARTMENT</b>	Scienze Politiche e delle Relazioni Internazionali
<b>ACADEMIC YEAR</b>	2016/2017
<b>MASTER'S DEGREE (MSC)</b>	MANAGEMENT OF SPORT AND PHYSICAL ACTIVITIES
<b>SUBJECT</b>	BUSINESS ECONOMICS
<b>TYPE OF EDUCATIONAL ACTIVITY</b>	B
<b>AMBIT</b>	50454-Economico
<b>CODE</b>	89615
<b>SCIENTIFIC SECTOR(S)</b>	SECS-P/07
<b>HEAD PROFESSOR(S)</b>	CINCIMINO SALVATORE Professore Associato Univ. di PALERMO
<b>OTHER PROFESSOR(S)</b>	
<b>CREDITS</b>	8
<b>INDIVIDUAL STUDY (Hrs)</b>	136
<b>COURSE ACTIVITY (Hrs)</b>	64
<b>PROPAEDEUTICAL SUBJECTS</b>	
<b>MUTUALIZATION</b>	
<b>YEAR</b>	1
<b>TERM (SEMESTER)</b>	2° semester
<b>ATTENDANCE</b>	Not mandatory
<b>EVALUATION</b>	Out of 30
<b>TEACHER OFFICE HOURS</b>	<b>CINCIMINO SALVATORE</b> Tuesday 16:00 19:00 A distanza via Microsoft Teams.

DOCENTE: Prof. SALVATORE CINCIMINO

<b>PREREQUISITES</b>	Students must possess adequate knowledge of the mathematical foundations (metric system and not decimals measures - resolution of equivalence) and application capabilities to the computer, especially the basic software (word - spreadsheets).
<b>LEARNING OUTCOMES</b>	<p>Knowledge and understanding: in-depth knowledge of the institute "business entity", with particular emphasis on entities in the sector of sport, and an understanding of the complex and systematic business events.</p> <p>Applying knowledge and understanding: we expect a good knowledge of the institute "business entity", with particular emphasis to those in the field of sport, and an understanding of the complex and systematic business events, such as to allow the student to apply proper tools to support the scenarios and the decision making in concrete cases.</p> <p>Making judgments: achieving a high standard of critical judgment, associated with the development of an economic mentality.</p> <p>Communication: we expect the full learning of economic-business language, coupled with good communication skills.</p> <p>Lifelong learning skills: achieving a high standard of cognition and learning, such as to develop critical analysis and decisions to be taken in specific context.</p>
<b>ASSESSMENT METHODS</b>	Oral exam. The oral test consists in a conversation, aimed at ascertaining the possession of skills, expertise and disciplinary knowledge provided on the course. The evaluation is expressed in thirtieths. The questions, both open and semi-structured, are aimed at verifying: a) The knowledge acquired on the topics presented in the course, and the connections of the disciplinary contents; b) The processing capacity of the Student. It is appreciated the ability to express independent judgments and assessments on disciplinary contents; c) Adequate capacity in terms of proficiency of language and of articulation of the topics.
<b>EDUCATIONAL OBJECTIVES</b>	Basic knowledge of the institute "business entity", of the governance principles regulating its operation, and of the tools and methodologies useful for the understanding and the evaluation of business entities events, with specific reference to the sports sector.
<b>TEACHING METHODS</b>	Teacher up-front and practices.
<b>SUGGESTED BIBLIOGRAPHY</b>	C. SORCI, Lezioni di economia aziendale, Giuffrè, Milano, 2014. Materiale didattico sulle aziende sportive fornito dal docente.

## SYLLABUS

Hrs	Frontal teaching
4	The notion of business entity and of business administration. The common principles of governance for the continuity and development of the business entities, with specific reference to those in the sports sector.
4	The economic risk of business entities. The procedures and tools to face the risk.
2	The entrepreneurial values and the success of a business entity. The so called "formula imprenditoriale".
4	The management of sport sector business entities.
2	The organization of sport sector business entities (notes).
6	Profitability, solidity and solvency controls in a business entity: the financial statement.
4	The financial statement of a sport sector business entity.
4	The financial statement analysis.
2	The social report.
4	Working capital, economic capital, liquidation capital.
4	The concepts and the configurations of cost.
2	The profitability diagram. The calculation of self-financing.
4	The economic and the financial programming. The arrangement of the budget.
4	The management control of sport sector business entity.
Hrs	Practice
6	Practices on financial statement of business entities of sport sector.
4	Practices on financial statement analysis of business entities of sport sector.
4	Practices on costs.