



# UNIVERSITÀ DEGLI STUDI DI PALERMO

<b>DEPARTMENT</b>	Scienze Economiche, Aziendali e Statistiche		
<b>ACADEMIC YEAR</b>	2017/2018		
<b>BACHELOR'S DEGREE (BSC)</b>	ECONOMIC DEVELOPMENT, INTERNATIONAL COOPERATION AND MIGRATION		
<b>SUBJECT</b>	BUSINESS ADMINISTRATION ECONOMICS		
<b>TYPE OF EDUCATIONAL ACTIVITY</b>	C		
<b>AMBIT</b>	10713-Attività formative affini o integrative		
<b>CODE</b>	18046		
<b>SCIENTIFIC SECTOR(S)</b>	SECS-P/07		
<b>HEAD PROFESSOR(S)</b>	GUZZO GIUSY	Professore Associato	Univ. di PALERMO
<b>OTHER PROFESSOR(S)</b>			
<b>CREDITS</b>	6		
<b>INDIVIDUAL STUDY (Hrs)</b>	94		
<b>COURSE ACTIVITY (Hrs)</b>	56		
<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>GUZZO GIUSY</b> Friday 10:00 12:00 Su teams		

DOCENTE: Prof.ssa GIUSY GUZZO

<b>PREREQUISITES</b>	None.
<b>LEARNING OUTCOMES</b>	<p>Knowledge and Understanding Skills.</p> <p>Students who have passed the final examination of the subject know and understand:</p> <ul style="list-style-type: none"><li>- general theoretical concepts referred to the administration in all kinds of "aziende";</li><li>- specific problems of organization, operations management and accounting;</li><li>- administration and control characteristics of firms, the State and non-profit organizations.</li></ul> <p>Ability to apply knowledge and understanding.</p> <p>They are also able to apply and use the control processes of all kinds of "aziende" basing on problem-setting and problem-solving approaches. The first approach is used for framing a problem in the context of Accounting and "Economia aziendale". The second approach is used for making the correct decisions regarding the specific characteristics of various "aziende".</p> <p>Making autonomous judgments</p> <p>They are moreover able to:</p> <ol style="list-style-type: none"><li>1. settle and solve the current problems of administration, organization and accounting, both independently and in groups;</li><li>2. make a decisions for effective controls within "aziende" using the performance measurement systems and the correlated information, both independently and in groups.</li></ol> <p>Communication skills</p> <p>They are also able to present their views upon the issues debated in class discussion, in both written and oral forms.</p> <p>Learning ability</p> <p>They are finally able to periodically update their knowledges and continuously improve their professional skills needed for the administration and control of "aziende".</p>
<b>ASSESSMENT METHODS</b>	<p>Oral exam.</p> <p>The student must answer from three to five questions concerning all the topics in the program. The assessment aims to evaluate if the student shows mastery of the program, property of language and ability to apply the acquired knowledge to specific problems.</p> <p>Evaluation methods</p> <p>The result of the test will be considered:</p> <ul style="list-style-type: none"><li>- excellent (30-30 cum laude), if the student shows excellent knowledge of the topics, excellent property of language, good analytical capacity and the ability to apply the acquired knowledge to solve the submitted problems;</li><li>- very good (26-29), if the student shows good mastery of the subject, full property of language and the ability to apply the acquired knowledge to solve the submitted problems;</li><li>- good (24-25), if the student shows to have basic knowledge of the main topics, fairly good property of language, limited ability to autonomously apply the knowledge for the solution of the submitted problems;</li><li>- more than sufficient (20-23), if the student shows not to have full mastery of the main arguments but a good understanding of the same, satisfactory property of language, poor of ability to independently apply the acquired knowledge;</li><li>- sufficient (18-19), when the student shows minimum basic knowledge of the main topics and of the technical language, minimum ability to apply the acquired knowledge;</li><li>- insufficient, if the student does not have an acceptable knowledge of the contents proposed in the Course.</li></ul>
<b>EDUCATIONAL OBJECTIVES</b>	<p>The Course aims to transmit the basic knowledge concerning Economics applied to intermediate systems (in Italian doctrine, "Economia delle amministrazioni aziendali" or, more commonly "Economia aziendale"). It also provides the basic knowledge useful in Accounting for the control.</p> <p>The Course focuses on "general scientific methods and contents" and "specific professional knowledge".</p> <p>Especially, the Course deals with:</p> <ul style="list-style-type: none"><li>- contexts and contents of economic activity and administration;</li><li>- organization, management and accounting control characteristics of "aziende";</li><li>- measurement and reporting performance techniques and their peculiarities for different kinds of "aziende".</li></ul>
<b>TEACHING METHODS</b>	Lectures and workshops.
<b>SUGGESTED BIBLIOGRAPHY</b>	CAPALDO P., L'azienda. Centro di produzione, Giuffrè Editore, Milano, 2013. Materiale didattico fornito dal docente.

## SYLLABUS

<b>Hrs</b>	<b>Frontal teaching</b>
8	Economic activity and administration of “azienda”. “Azienda” as centre of economic production of goods and services. Kinds of “azienda”. “Economia aziendale” and disciplines of organization, management and accounting. Accounting and information systems for the control.
10	Business economics. Firm's risk and remuneration of production factors. The concepts of profit, residual income and economic added value. Measurement reporting criteria. Financial statements of firms. Stages of firm's life cycle.
4	Cooperative firms.
10	Charitable institutions economics: public institutions and non-profit organizations.
<b>Hrs</b>	<b>Practice</b>
24	Administration and accounting exercises.