



UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Economiche, Aziendali e Statistiche		
ACADEMIC YEAR	2020/2021		
BACHELOR'S DEGREE (BSC)	TOURISM SCIENCE		
INTEGRATED COURSE	BUSINESS ECONOMICS - INTEGRATED COURSE		
CODE	17115		
MODULES	Yes		
NUMBER OF MODULES	2		
SCIENTIFIC SECTOR(S)	SECS-P/07		
HEAD PROFESSOR(S)	COSTA MASSIMO	Professore Ordinario	Univ. di PALERMO
OTHER PROFESSOR(S)	COSTA MASSIMO	Professore Ordinario	Univ. di PALERMO
	QUARCHIONI SONIA	Ricercatore a tempo determinato	Univ. di PALERMO
CREDITS	12		
PROPAEDEUTICAL SUBJECTS			
MUTUALIZATION			
YEAR	2		
TERM (SEMESTER)	Annual		
ATTENDANCE	Not mandatory		
EVALUATION	Out of 30		
TEACHER OFFICE HOURS	<p>COSTA MASSIMO Thursday 10:00 13:30 Dip.to Seas, 4° piano, stanza 18</p> <p>QUARCHIONI SONIA Monday 14:00 16:00 Ed. 13, quarto piano, stanza 4.9. Si richiede di inviare un'email al docente per prenotare il ricevimento in presenza o per concordare un eventuale ricevimento online via MSteam.</p>		

DOCENTE: Prof. MASSIMO COSTA

PREREQUISITES	Normal standards of general education from high school.
LEARNING OUTCOMES	<p>Knowledge and Understanding Skills</p> <p>Students who have passed the final examination of the subject know and understand:</p> <ol style="list-style-type: none">1. Basic concepts and languages of Business Economics and Accounting referred to entity and to its main classes;2. Theoretical foundations of disciplinary and environmental contexts of Business Economics and Accounting;3. Main basic contents of the discipline both in concern administration and in the translation of transactions and events into systems of signs organised in languages. <p>Ability to apply knowledge and understanding</p> <p>They are also able to:</p> <ol style="list-style-type: none">1. operate an assessment on the main characteristics of the various classes of accounting and their related recordings and administration;2. adopt a 'problem setting' approach, for setting the general characters of the discipline applied to the specific classes of entities, in application and experiences;3. adopt a 'problem solving' approach, for general decisions concerning administration and recordings in entity. <p>Judgement</p> <p>They are also able to:</p> <ol style="list-style-type: none">1. set and solve, alone or in a group, current administrative problems of the various classes of entities with reference to the topics of the discipline;2. assume, alone or in a group, the most frequent decisions concerning business administration. <p>Communication Skills</p> <p>They are able, too, to expose, in written and oral form, any kind of accounting issue or problem dealt with inside the course program.</p> <p>Learning Skills</p> <p>They are able, finally, to:</p> <ol style="list-style-type: none">1. have care both their permanent education, beginning from the 'downhill' courses in the same degree, following with I level masters and beyond, for updating and improving timely their professional skill, mainly in the strict business field or in the related juridical field;2. mature personal knowledge needed for entering to II level degrees of the corresponding class.
ASSESSMENT METHODS	<p>The candidate will have to answer at least two / three questions posed orally for each module, on all parties covered by the program, with reference to the recommended texts.</p> <p>Final assessment aims to evaluate whether the student has knowledge and understanding of the topics, has acquired jurisdiction to interpret and independent judgment of concrete cases.</p> <p>The pass mark will be reached when the student shows knowledge and understanding of the issues at least in general terms, and has minimal application skills in order to solve concrete cases; It will also have presentation skills and argumentative as to allow the transmission of his knowledge to the examiner. Below this threshold, the examination will be insufficient. The more, however, the examinee with its argumentative and presentation skills can interact with the examiner, and the more his knowledge and application capabilities go into detail on the subject of discipline occurs, the more the assessment is positive.</p> <p>The assessment is carried out of thirty.</p> <p>Rejected: not sufficient</p> <p>18: just sufficient 19-21: fully sufficient / more than sufficient</p> <p>22-24: fair</p> <p>25-27: fairly good</p> <p>28-29: good</p> <p>30: very good</p> <p>30 cum laude: excellent</p> <p>The final mark shall weight the assessments in the two module for 0.5 for each module.</p>
TEACHING METHODS	Lessons

MODULE
ACCOUNTING AND BUDGETING OF TOURISM COMPANIES

Prof. MASSIMO COSTA

SUGGESTED BIBLIOGRAPHY

M. Costa – Materiale didattico per gli studenti distribuito a cura del docente

AMBIT	10669-Attività formative affini o integrative
INDIVIDUAL STUDY (Hrs)	102
COURSE ACTIVITY (Hrs)	48

EDUCATIONAL OBJECTIVES OF THE MODULE

Accounting is a discipline of business information and communication.

It, for stakeholders interested in it, assumes as its own objects the administrative facts considered under the point of view of their effects on concern and environmental resources, it employees as tools bookkeeping and other recordings and assumes as its own ends the rationality of economic decisions as well as assessments on concern performances.

The student, at the end of the course, shall acquire scientific and methodological knowledge, professional competences, and partially also practical skills, which are related both to the general field of this discipline, i.e. the one related to entities of any sector, geographical area, historical context and size, and to the selected applied field, including firms' bookkeeping, reporting and analysis. The teaching shall cover also the specific field of financial accounting for touristic firms.

The aforesaid education is ordered both to the acquisition of further education on business disciplines and to the performing of professional functions of concern economics character, with particular reference to the sectors of advertising, administration, information and control.

SYLLABUS

Hrs	Frontal teaching
2	Introduction to the course
14	Institutions of Accounting
6	Accounting systems
20	Financial accounting
6	Insights on professional accounting and accounting applied to touristic firms

MODULE
PRINCIPLES OF BUSINESS ECONOMICS

Prof.ssa SONIA QUARCHIONI

SUGGESTED BIBLIOGRAPHY

Sorci C., Elementi di economia aziendale, Giuffr , 2014 (solo le parti che saranno indicate dal docente) ed eventuali materiali didattici integrativi forniti dal docente durante il corso.

AMBIT	50039-Discipline economiche, statistiche e giuridiche
INDIVIDUAL STUDY (Hrs)	102
COURSE ACTIVITY (Hrs)	48

EDUCATIONAL OBJECTIVES OF THE MODULE

The main objective of this module is to provide students with basic notions about the functioning of organizations, as well as basic knowledge on their main management and control tools.

SYLLABUS

Hrs	Frontal teaching
6	Notions of organization and business administration. Principles of good governance and management
6	The entrepreneurial formula. Governance.
2	Organizational structures
6	Assets and liabilities statements.
6	Income statements.
6	Limits in the identification of profit. Margins and ratios analysis.
4	Cash flow analysis. Different types of capital.
8	Notions of cost accounting.
4	Notions of budgeting.