



# UNIVERSITÀ DEGLI STUDI DI PALERMO

<b>DEPARTMENT</b>	Scienze Economiche, Aziendali e Statistiche		
<b>ACADEMIC YEAR</b>	2021/2022		
<b>BACHELOR'S DEGREE (BSC)</b>	ECONOMICS AND BUSINESS ADMINISTRATION		
<b>INTEGRATED COURSE</b>	BUSINESS ECONOMICS - INTEGRATED COURSE		
<b>CODE</b>	17115		
<b>MODULES</b>	Yes		
<b>NUMBER OF MODULES</b>	2		
<b>SCIENTIFIC SECTOR(S)</b>	SECS-P/07		
<b>HEAD PROFESSOR(S)</b>	RUISI MARCANTONIO	Professore Ordinario	Univ. di PALERMO
<b>OTHER PROFESSOR(S)</b>	BRONZETTI GIOVANNI	Professore Ordinario	Univ. di PALERMO
	RUISI MARCANTONIO	Professore Ordinario	Univ. di PALERMO
<b>CREDITS</b>	12		
<b>PROPAEDEUTICAL SUBJECTS</b>			
<b>MUTUALIZATION</b>			
<b>YEAR</b>	1		
<b>TERM (SEMESTER)</b>	Annual		
<b>ATTENDANCE</b>	Not mandatory		
<b>EVALUATION</b>	Out of 30		
<b>TEACHER OFFICE HOURS</b>	<b>BRONZETTI GIOVANNI</b> Wednesday 11:00 12:00 Piattaforma Teams <b>RUISI MARCANTONIO</b> Tuesday 10:00 12:00 Ufficio 4.5 piano 4°		

**DOCENTE:** Prof. MARCANTONIO RUISI

<b>PREREQUISITES</b>	no prerequisites
<b>LEARNING OUTCOMES</b>	Capability to apply the learned knowledge in business administration to real business and reality.
<b>ASSESSMENT METHODS</b>	The first module will finish with an intermediary oral proof that will weight for the 50% on the final mark. The same percentage it will regard the second module that will be evaluated with another (final) oral proof.
<b>TEACHING METHODS</b>	Lessons

## MODULE MODULE 2

*Prof. GIOVANNI BRONZETTI*

### SUGGESTED BIBLIOGRAPHY

- Lezioni di economia aziendale  
di Carlo Sorci ed. Giuffrè  
-Progettare Startup  
Virtù imprenditoriali, modelli di business, piani di fattibilità, gamification di M. Ruisi  
-Appunti del docente

<b>AMBIT</b>	50065-Aziendale
<b>INDIVIDUAL STUDY (Hrs)</b>	102
<b>COURSE ACTIVITY (Hrs)</b>	48

### EDUCATIONAL OBJECTIVES OF THE MODULE

The course is the second module of the business economics course and aims to continue providing the basic knowledge of business economics. All the most important aspects that characterize the company and its management are then examined. In particular, the issues relating to:

- The organization: the reflections of the concepts of work on structures, organizational power and operational mechanisms.
  - Limits of the determination of operating income: uncertainty, arbitrariness, relativity
  - The analysis of the balance sheet for a first approximation judgment on company solvency. The analysis of profitability, net income, operating income
  - The identification of financial sources through the balance sheet
  - The budget
  - From the budget to the business plan
  - "The notions of capital: working, liquidation and economic capital
  - The determination of costs as an essential precondition for the governance of economy
  - Variability and constancy of costs. The profitability diagram. Flexible estimates
  - The budget and the analysis of deviations
- Management control as a system
- The analysis of the causal determinants of profitability
  - The planning foreshadowing of the nascent entrepreneurial reality: Business plan vs start up Canvas

## SYLLABUS

Hrs	Frontal teaching
48	<p>The organization: the reflections of the concepts of work on structures, organizational power and operational mechanisms.</p> <ul style="list-style-type: none"> <li>- Limits of the determination of operating income: uncertainty, arbitrariness, relativity</li> <li>-The analysis of the balance sheet for a first approximation judgment on company solvency. The analysis of profitability, net income, operating income</li> <li>-The identification of financial sources through the balance sheet</li> <li>-The budget</li> <li>-From the budget to the business plan</li> <li>- "The notions of capital: working, liquidation and economic capital</li> <li>-The determination of costs as an essential precondition for the governance of economy</li> <li>-Variability and constancy of costs. The profitability diagram. Flexible estimates</li> <li>- The budget and the analysis of deviations</li> </ul> <p>Management control as a system</p> <ul style="list-style-type: none"> <li>-The analysis of the causal determinants of profitability</li> <li>-The planning foreshadowing of the nascent entrepreneurial reality: Business plan vs start up Canvas</li> </ul>

## MODULE MODULE 1

*Prof. MARCANTONIO RUISI*

### SUGGESTED BIBLIOGRAPHY

Sorci C., Lezioni di Economia aziendale, Giuffrè, Milano, 2014.

Ruisi M., Progettare Startup. Virtù imprenditoriali, modelli di business, piani di fattibilità, gamification, Giappichelli, Torino, 2019.

<b>AMBIT</b>	50065-Aziendale
<b>INDIVIDUAL STUDY (Hrs)</b>	102
<b>COURSE ACTIVITY (Hrs)</b>	48

### EDUCATIONAL OBJECTIVES OF THE MODULE

Learning concepts, tools and mental models to start-up and run a company

## SYLLABUS

Hrs	Frontal teaching
6	What a firm is: general definition, principles of governance and management, different types.
4	Determinants of the firm's success. The entrepreneurial values.
2	The firm's governance: different model of governance.
2	Organisational items: the structure (who is responsible/makes what?), the routines of the structure (how the firm works?), the leadership (who decides?).
2	The entrepreneur and the entrepreneurial virtues
8	The "Business Model Canvas". "Lean Canvas". "The Startup Canvas".
2	Gear up approach
4	Gamification
4	crowdfunding
8	How to write a winning business plan
2	Economic obsolescence
4	Corporate social responsibility