



# UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Economiche, Aziendali e Statistiche		
ACADEMIC YEAR	2022/2023		
BACHELOR'S DEGREE (BSC)	ECONOMICS AND BUSINESS ADMINISTRATION		
INTEGRATED COURSE	BUSINESS ECONOMICS - INTEGRATED COURSE		
CODE	17115		
MODULES	Yes		
NUMBER OF MODULES	2		
SCIENTIFIC SECTOR(S)	SECS-P/07		
HEAD PROFESSOR(S)	BRONZETTI GIOVANNI	Professore Ordinario	Univ. di PALERMO
OTHER PROFESSOR(S)	BRONZETTI GIOVANNI	Professore Ordinario	Univ. di PALERMO
	DAMIANO RODOLFO	Ricercatore a tempo determinato	Univ. di PALERMO
CREDITS	12		
PROPAEDEUTICAL SUBJECTS			
MUTUALIZATION			
YEAR	1		
TERM (SEMESTER)	2° semester		
ATTENDANCE	Not mandatory		
EVALUATION	Out of 30		
TEACHER OFFICE HOURS	<b>BRONZETTI GIOVANNI</b> Wednesday 11:00 12:00 Piattaforma Teams <b>DAMIANO RODOLFO</b> Thursday 9:00 12:00 Edificio 13, quarto piano, stanza 4.7 Friday 9:00 12:00 Edificio 13, quarto piano, stanza 4.7		

**DOCENTE:** Prof. GIOVANNI BRONZETTI

PREREQUISITES	no prerequisites
LEARNING OUTCOMES	Capability to apply the learned knowledge in business administration to real business and reality.
ASSESSMENT METHODS	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.
TEACHING METHODS	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

AMBIT	50065-Aziendale
INDIVIDUAL STUDY (Hrs)	102
COURSE ACTIVITY (Hrs)	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. RODOLFO DAMIANO*

**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**

<b>Hrs</b>	<b>Frontal teaching</b>
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