



# UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Economiche, Aziendali e Statistiche		
ACADEMIC YEAR	2022/2023		
BACHELOR'S DEGREE (BSC)	TOURISM, TERRITORIES AND BUSINESSES		
INTEGRATED COURSE	BUSINESS ECONOMICS - INTEGRATED COURSE		
CODE	17115		
MODULES	Yes		
NUMBER OF MODULES	2		
SCIENTIFIC SECTOR(S)	SECS-P/07		
HEAD PROFESSOR(S)	QUARCHIONI SONIA	Ricercatore a tempo determinato	Univ. di PALERMO
OTHER PROFESSOR(S)	QUARCHIONI SONIA	Ricercatore a tempo determinato	Univ. di PALERMO
CREDITS	12		
PROPAEDEUTICAL SUBJECTS			
MUTUALIZATION			
YEAR	2		
TERM (SEMESTER)	1° semester		
ATTENDANCE	Not mandatory		
EVALUATION	Out of 30		
TEACHER OFFICE HOURS	<b>QUARCHIONI SONIA</b> 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.		

**DOCENTE:** Prof.ssa SONIA QUARCHIONI

<b>PREREQUISITES</b>	Ordinary levels of general culture from secondary school.
<b>LEARNING OUTCOMES</b>	<p>Knowledge and understanding.</p> <p>This course aims to provide knowledge on: (1) the basic concepts and languages of business administration with reference to the different types of organizations, (2) the main contents of the discipline of business administration, (3) the main concepts and contents of management accounting, the logics and basic tools for measuring and analysing organizational phenomena</p> <p>Applying knowledge and understanding.</p> <p>The course aims to develop the students' capacity to make assessments of the main features of organizations, to adopt a problem-solving approach for decisions regarding the administration of the business in general, and, in particular, for decision-making processes in management accounting.</p> <p>Making judgments autonomy.</p> <p>This course is expected to enhance the students' capacity to identify and interpret the most significant issues in business administration and in management accounting that managers have to deal with to face the business environment.</p> <p>Communication skills.</p> <p>This course will allow students to demonstrate their ability to present their views and develop their dialectical skills.</p> <p>Learning ability.</p> <p>This course is expected to develop students' abilities to analyse in-depth academic and professional literature, as well as to translate theoretical knowledge into practice through the observation of different organizational contexts.</p>
<b>ASSESSMENT METHODS</b>	<p>The evaluation includes an oral exam. In particular, the student will have to answer four / five questions asked orally for each module, on all the parts of the program, and with reference to the recommended texts. The questions asked are aimed at investigating whether the student has acquired: a) knowledge and mastery of the topics covered by the program of the specific module); b) interpretative ability and autonomy of judgment also of concrete cases; c) ability to use adequate technical language. A written test will be held at the end of the module Istituzioni di Economia Aziendale. Those who take and pass the test can take the final test on the remaining part of the program of the module Programmazione e Controllo. The evaluation is out of thirty and the mark obtained in the written test is the average with the evaluation of the final test (weight 0.5 for each). The final evaluation must be interpreted as follows: a) evaluation lower than 18, if the student demonstrates that s/he has acquired an insufficient level of the above-described knowledge and skills; b) evaluation from 18 to 20, if the student demonstrates that s/he has acquired a sufficient level of superior knowledge and skills; c) evaluation from 21 to 23, if the student demonstrates that s/he has acquired a more than sufficient level of superior knowledge and skills; d) evaluation from 24 to 26, if the student demonstrates that s/he has acquired a good level of the above-described knowledge and skills; e) evaluation from 27 to 29, if the student demonstrates that he s/has acquired a very good level of the above-described knowledge and skills; f) evaluation from 30 to 30 cum laude, if the student demonstrates that s/he has acquired an excellent level of superior knowledge and skills.</p>
<b>TEACHING METHODS</b>	Lectures, exercises

**MODULE  
PRINCIPLES OF BUSINESS ECONOMICS**

*Prof.ssa SONIA QUARCHIONI*

**SUGGESTED BIBLIOGRAPHY**

Sorci C., Elementi di economia aziendale, Giuffr , 2014 (solo Parte Prima escluso capitolo 7 e Parte Seconda), ed eventuali materiali didattici integrativi forniti dal docente durante il corso.

<b>AMBIT</b>	50039-Discipline economiche, statistiche e giuridiche
<b>INDIVIDUAL STUDY (Hrs)</b>	102
<b>COURSE ACTIVITY (Hrs)</b>	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 of tools for their governance and management.

**SYLLABUS**

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

**MODULE  
PLANNING AND CONTROL**

*Prof.ssa SONIA QUARCHIONI*

**SUGGESTED BIBLIOGRAPHY**

MARCHI L., MARASCA S., CHIUCCHI M.S. (a cura di), Controllo di Gestione. Giappichelli Editore, 2018 ( capp. 1, 2, 5, 6, 7, 9, 10, 11, 12, 13, 14, 16); materiale didattico messo a disposizione dal docente durante il corso.

<b>AMBIT</b>	50038-Discipline economiche e aziendali
<b>INDIVIDUAL STUDY (Hrs)</b>	102
<b>COURSE ACTIVITY (Hrs)</b>	48

**EDUCATIONAL OBJECTIVES OF THE MODULE**

The course aims to provide students with knowledge on the main principles and tools of management accounting and control systems, also with specific reference to the tourism sector, coherently with the job opportunities of the Degree course.

**SYLLABUS**

<b>Hrs</b>	<b>Frontal teaching</b>
5	Management accounting and control systems: an introduction
12	Managerial accounting: cost classifications, full costing, choices of economic convenience, activity based costing
4	Break even analysis
6	Budgeting system
5	Variance analysis
6	Reporting systems
10	Performance measurement systems