



# UNIVERSITÀ DEGLI STUDI DI PALERMO

<b>DEPARTMENT</b>	Scienze Economiche, Aziendali e Statistiche		
<b>ACADEMIC YEAR</b>	2023/2024		
<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>	BRONZETTI GIOVANNI	Professore Ordinario	Univ. di PALERMO
<b>OTHER PROFESSOR(S)</b>	BRONZETTI GIOVANNI	Professore Ordinario	Univ. di PALERMO
	DAMIANO RODOLFO	Ricercatore a tempo determinato	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>	<p><b>BRONZETTI GIOVANNI</b>            Wednesday 11:00 - 12:00 Piattaforma Teams</p> <p><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</p>		

DOCENTE: Prof. GIOVANNI BRONZETTI

<b>PREREQUISITES</b>	nessuno
<b>LEARNING OUTCOMES</b>	<p>Knowledge and understanding: Students are expected to know and understand 1. The proper language of business administration disciplines, to understand it and use it appropriately; 2. The principles of corporate governance, to understand them and use them appropriately; 3. The structure and content of the basic models of analysis of business administration disciplines.</p> <p>Capacity 'to apply knowledge and understanding: Students are expected to be able to: 1. Perform reclassifications and processing of data and information useful for an evaluation of first approximation of the degree of compliance of a business entity to the principles of government; 2. Carry out elementary analysis of the entrepreneurial formula of a business entity; 3. Making elementary balance reclassifications, calculate margins and ratios for assessing the degree of solvency, financial soundness and profitability of a business entity and interpret their meaning; 4. Determine different configurations of income, capital, costs, through the correct application of the models of business administration disciplines.</p> <p>Making judgments: perform basic assessments of the implications and results of the implementation of tools and instrument for the administration of the business entity; have a basic understanding of the results obtained with the application of different models of analysis .</p> <p>Communication: Students are expected to expose the main concepts and the basic tools of business administration; be able to defend the importance and highlight the effects of the application of these instruments on the corporate and entrepreneurial system in general; be able to report (in writing and orally) on the outcome of performed analysis.</p> <p>Longlife Learning: Students are expected to be able to follow - using the knowledge gained in the course - seminars, master programs in the area of business administration.</p>
<b>ASSESSMENT METHODS</b>	<p>written and oral exam</p> <p>As regards the written test, the student will receive one of the following evaluations based on the criteria set out:</p> <ul style="list-style-type: none"><li>- "excellent" (30/30 cum laude) if you demonstrate excellent knowledge of the topics, full command of the language as well as good analytical skills. The student with an "excellent" assessment has a systemic knowledge of the topics and is able to apply the acquired knowledge.</li><li>- "very good" (26-29) in the event that he demonstrates a good degree of mastery of the subjects and good command of the language. The student with evaluation "very good" is able to apply the acquired knowledge.</li><li>- "Good" (24-25) in the event that he demonstrates basic knowledge of the main topics, good command of the language and limited ability to independently apply the acquired knowledge.</li><li>- "Satisfactory" (21-23) in the event that he does not have full command of the main teaching topics but possesses the knowledge, has satisfactory language skills and reduced ability to apply the acquired knowledge.</li><li>- "Sufficient" (18-20) in the event that he demonstrates a basic knowledge of the main topics of teaching and of the technical language and little ability to apply the acquired knowledge</li><li>- "Insufficient", in the event that he does not possess an acceptable knowledge of the contents of the topics covered in the course.</li></ul>
<b>TEACHING METHODS</b>	lessons and exercises

**MODULE  
MODULE 2**

*Prof. GIOVANNI BRONZETTI*

**SUGGESTED BIBLIOGRAPHY**

Sorci C., *Lezioni di Economia Aziendale*, Giuffrè, Milano 2014.  
Materiale didattico predisposto dal docente.

<b>AMBIT</b>	50065-Aziendale
<b>INDIVIDUAL STUDY (Hrs)</b>	90
<b>COURSE ACTIVITY (Hrs)</b>	60

**EDUCATIONAL OBJECTIVES OF THE MODULE**

Knowledge and understanding:

Students are expected to know and understand 1. The proper language of business administration disciplines, to understand it and use it appropriately; 2. The principles of corporate governance, to understand them and use them appropriately; 3. The structure and content of the basic models of analysis of business administration disciplines.

Capacity 'to apply knowledge and understanding:

Students are expected to be able to: 1. Perform reclassifications and processing of data and information useful for an evaluation of first approximation of the degree of compliance of a business entity to the principles of government; 2. Carry out elementary analysis of the entrepreneurial formula of a business entity; 3. Making elementary balance reclassifications, calculate margins and ratios for assessing the degree of solvency, financial soundness and profitability of a business entity and interpret their meaning; 4. Determine different configurations of income, capital, costs, through the correct application of the models of business administration disciplines.

Making judgments:

perform basic assessments of the implications and results of the implementation of tools and instrument for the administration of the business entity; have a basic understanding of the results obtained with the application of different models of analysis .

Communication:

Students are expected to expose the main concepts and the basic tools of business administration; be able to defend the importance and highlight the effects of the application of these instruments on the corporate and entrepreneurial system in general; be able to report (in writing and orally) on the outcome of performed analysis.

Longlife Learning:

Students are expected to be able to follow - using the knowledge gained in the course - seminars, master programs in the area of business administration.

**SYLLABUS**

<b>Hrs</b>	<b>Frontal teaching</b>
3	The constitutive elements of the company: the financial capital (investments and loans), the intellectual capital, the company system
4	Management operations: internal and external management, the stages of management, the management operations system
3	Values relating to management operations: economic values and financial values and their relationship. The economic values of capital, loans and borrowings
3	The economic result of management operations: income. Management areas and income figures.
3	The notions of capital: working capital, liquidation capital, economic capital. The relationship between income and capital
3	The objective and subjective economic equilibrium: characters and dimensions. The business risk.
2	The financial balance: relationship between monetary income and expenditure. The financial needs of the company. Financial equilibrium and patrimonial balance. The self-financing process.
3	Cost classification: cost variability and constancy. The profitability diagram. Break even point
<b>Hrs</b>	<b>Practice</b>
8	Management record system. Values relating to management operations: economic values and financial values and their relationship. The economic values of capital, loans and borrowings
6	Excercises on costs. BEP excercises
6	Management control. The surveys for the control of the equilibrium conditions of the management.
8	The general accounting system and its tools: the account and the double-entry method
8	Excercises on operations, values and variations representative of the company dynamics

**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.  
Materiale fornito dal docente

<b>AMBIT</b>	50065-Aziendale
<b>INDIVIDUAL STUDY (Hrs)</b>	90
<b>COURSE ACTIVITY (Hrs)</b>	60

**EDUCATIONAL OBJECTIVES OF THE MODULE**

The first module of the economia aziendale C.I. course aims to provide students with the concepts, tools and mental models for running a business. At the end of the course, students will acquire knowledge of the "economia aziendale" discipline as well as the basic language for understanding other subjects in the business studies curriculum. Students will understand the role of the company and the effects of its actions within the socio-economic system, the typical cycle of company management and its representation by means of financial statements.

**SYLLABUS**

<b>Hrs</b>	<b>Frontal teaching</b>
4	"Economia aziendale": origins and meaning of the term and studies. The company as an economic institution and system. Human needs and the varied universe of business cases. The principles of governance for the continuity, survival and development of companies.
4	Legal entity and economic entity. Divided company and corporate groups. Structural conditions and factors of production and the company's relationship with the environment and the market.
4	The success of companies. The entrepreneurial formula for success. Business strategies. Intangible resources. Outlines of business organisation. The values of the key players behind the success or failure of companies. The study of values as a prerequisite for identifying the causes of the relative success of companies.
4	The entrepreneur, entrepreneurial virtues and corporate governance. Corporate social responsibility.
6	The balance sheet, profit and loss account and the typical business cycle. Determination of net income and its representation. Introduction to costs and revenues and financial statement analysis. The budget forecast.
2	How to write a winning business plan

  

<b>Hrs</b>	<b>Practice</b>
12	Exercises on the components of the successful business formula.
12	Exercises on financial statements and budgeting.
12	Exercises on business planning.