

Accounting and business economics

a.y. 2023/2024, I year, II term, 12 Cfu (84 hours)

Prof. Marianna Mauro

Course information	SECS-P/07 Accounting and business economics - 12 CFU -84 hours – II term
Professor information	Prof. Marianna Mauro, mauro@unicz.it
Course description	The course aims to provide the qualitative and quantitative tools for the analysis of business system.
Course Objectives and Expected Learning Outcomes (specifically: knowledge and understanding; applied knowledge and understanding; independent judgement; communication skills; learning ability)	<p>Knowledge and understanding: Students will have basic knowledge of the operating conditions of the company and of general and applied accounting</p> <p>Applied knowledge and understanding: Students will be able to apply and interpret accounting tools and balance sheet schemes. Through the acquired knowledge they will be able to solve the main problems concerning commercial calculation, accounting entries, determination of the economic result and working capital.</p> <p>Making judgments: Students will be able to judge the importance of the information provided by the accounting records, to identify the main aspects of the economic-financial summaries.</p> <p>Communication skills: Students will be able to communicate using the language of the discipline.</p> <p>Ability to learn: Students will be able to undertake further studies in the field of general company accounting and, more generally, in the field of business administration.</p>
Program (contents, implementation methods). Possible distinction between attending and non-attending programmes	<p>Entities and business economics. Corporate governance. The management. Management operations: the acquisition of resources; the production circuit. The relationship between financing and investment. The capital. Income: ways of calculating it. The analysis of changes and VAT. The double entry method. The detection. The main management operations (purchases and sales; VAT; operations on employees; discounting bills receivable; advances on invoices; borrowing and receivable loans; operations on own capital). Settlement, closing and reopening of accounts. The drafting of the Balance Sheet and Income Statement schemes.</p> <p>An intermediate test is foreseen for attending students.</p>
Estimation of the Hourly Commitment required for the self study	The estimated time commitment required for the individual study of the above program is approximately 3 hours for each hour of classroom teaching.
Teaching Methods used	The course is based on lectures, exercises, analysis of case studies through individual or group work.

Learning Resources (books of recommended text, any further reading recommended for further study, other materials)	<p>Suggested textbooks: Simona Catuogno, Economia Aziendale e Ragioneria generale. Analisi delle variazioni economiche e finanziarie, contabilità generale, bilancio e analisi di bilancio, Simone Editore, 2021 (Chapters I, II, III, IV, V, VI, VII, VIII, IX).</p> <p>Other materials: Slides and handouts downloadable from the e-learning platform.</p>																															
Supporting activities	<p>A support activity is foreseen, which will be carried out by the professor during office hours which will be notified through publication on the Department website (Notices section) and on the course page (e-learning platform).</p>																															
Mode of Frequency	<p>The modalities are indicated by the didactic regulation of the study course.</p>																															
Mode of Assessment (that is, verification of learning)	<p>An intermediate assessment tests is foreseen, with an exempt value. The final profit exam will be carried out in written and oral form.</p> <table border="1" data-bbox="395 853 1353 2123"> <tr> <td data-bbox="395 853 555 994">Vote</td> <td data-bbox="555 853 839 994">Knowledge and comprehension of the topic</td> <td data-bbox="839 853 1123 994">Analysis skills and synthesis</td> <td data-bbox="1123 853 1353 994">Use of references</td> </tr> <tr> <td data-bbox="395 994 555 1205">Not suitable</td> <td data-bbox="555 994 839 1205">Important deficiencies. Significant inaccuracies</td> <td data-bbox="839 994 1123 1205">Irrelevant. frequent generalizations. Inability to synthesis</td> <td data-bbox="1123 994 1353 1205">Completely inappropriate</td> </tr> <tr> <td data-bbox="395 1205 555 1346">18-20</td> <td data-bbox="555 1205 839 1346">At the threshold level. Imperfections Evident.</td> <td data-bbox="839 1205 1123 1346">Skills just sufficient</td> <td data-bbox="1123 1205 1353 1346">Appropriate</td> </tr> <tr> <td data-bbox="395 1346 555 1525">21-23</td> <td data-bbox="555 1346 839 1525">Knowledge routine</td> <td data-bbox="839 1346 1123 1525">He's able to carry out analyzes and correct summaries.</td> <td data-bbox="1123 1346 1353 1525">Use Standard references</td> </tr> <tr> <td data-bbox="395 1525 555 1839">24-26</td> <td data-bbox="555 1525 839 1839">Good Knowledge</td> <td data-bbox="839 1525 1123 1839">They have the ability to analysis and synthesis good. The topics are expressed consistently</td> <td data-bbox="1123 1525 1353 1839">Use Standard references</td> </tr> <tr> <td data-bbox="395 1839 555 1980">27-29</td> <td data-bbox="555 1839 839 1980">More than good knowledge</td> <td data-bbox="839 1839 1123 1980">They have notable analytical and synthesis skills</td> <td data-bbox="1123 1839 1353 1980">They have a deep knowledge</td> </tr> <tr> <td data-bbox="395 1980 555 2123">30-30L</td> <td data-bbox="555 1980 839 2123">Great knowledge</td> <td data-bbox="839 1980 1123 2123">He has excellent analytical and synthesis skills</td> <td data-bbox="1123 1980 1353 2123">They have a very deep knowledge</td> </tr> </table>				Vote	Knowledge and comprehension of the topic	Analysis skills and synthesis	Use of references	Not suitable	Important deficiencies. Significant inaccuracies	Irrelevant. frequent generalizations. Inability to synthesis	Completely inappropriate	18-20	At the threshold level. Imperfections Evident.	Skills just sufficient	Appropriate	21-23	Knowledge routine	He's able to carry out analyzes and correct summaries.	Use Standard references	24-26	Good Knowledge	They have the ability to analysis and synthesis good. The topics are expressed consistently	Use Standard references	27-29	More than good knowledge	They have notable analytical and synthesis skills	They have a deep knowledge	30-30L	Great knowledge	He has excellent analytical and synthesis skills	They have a very deep knowledge
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