UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

SYLLABUS DEL CORSO

Economia Aziendale - A-L

2324-1-E1401A015-AL

Learning objectives

The teaching will focus on the analysis of the main issues related to business economics in both national and international contexts.
Knowledge and understanding: this teaching provides students with basic knowledge and the ability to understand business economics, in particular business systems (management system, organisation system and recognition system), the different degrees of economic combinations, value-generating activities.
Ability to apply knowledge and understanding: Students should be able to identify and analyse the conditions of existence of enterprises as well as the different systems, economic combinations and activities present in them. Through the comparison of cases, students will acquire the necessary knowledge to provide effective responses to the emerging needs of enterprises.
Autonomy of judgement: students must have the ability to analyse the main problems related to business economics, i.e. business strategy, governance, management, as well as to understand the method of construction and the correctness of financial statements and economic-financial reporting with regard to individual management phenomena and their consistency with the purpose of business economics. Communication skills: students must be able to clearly communicate the knowledge they have acquired, the logic behind it and how to apply it, also to non-specialist interlocutors; they must know and have an adequate command of economic- business terminology.
Learning ability: at the end of the course, students will be able to integrate the acquired knowledge with subsequent in-depth studies of economic topics.

Contents

The teaching will focus on the analysis of the main topics related to business economics, i.e. business management, administration and control, and organisation.

Detailed program

THE COMPANY AND ITS OPERATION
The concept of company and institute
The business economy, institutes and companies The operating conditions of the company
The structure of the company and its operation Relations between companies
The structure of companies
Factors influencing the balancing of interests
ECONOMIC COMBINATIONS Business operations Economic operations
Types of business operations Value-generating activities Primary activities
THE BALANCE SHEET AND ITS ANALYSIS
Transactions and value recognition
The accounting records
The logic of observation and recognition of values: company operations Accounting records: double-entry bookkeeping
Determination of values and administrative period Recognition of business transactions Determination of income and capital
The financial statements: informative purposes Financial Statement Disclosures
The regulatory framework of reference The financial statement formats
THE PLANNING AND CONTROL SYSTEM
The planning and control system
The detection systems for management control
The trend of company costs in relation to volumes of activity
HUMAN RESOURCES AND ORGANISATIONAL STRUCTURE STRATEGY
CORPORATE REORGANISATIONS
THE 4 TABLES OF GOVERNANCE
THE GENERATIONAL HANDOVER
THE VALUATION OF ASSETS AND THEIR TRANSFER
THE VICISSITUDES OF THE FAMILY AND THEIR IMPACT ON THE COMPANY AND ITS ASSETS
CORPORATE CRISES AND REORGANISATION PROCEDURES
CASE STUDY, RESEARCH, FOCUS GROUP: "Law and economics of family businesses in the global landscape".

Prerequisites

The module has no propaedeuticity.

Teaching methods

Lectures, applications and discussion of some business cases. In addition, testimonials from professionals from various fields related to corporate finance in both the national and international arena.

Assessment methods

The assessment of the learning outcomes involves a compulsory written examination. The examination consists of four open questions. Three of these relate to theoretical topics covered in the classroom and one refers to one of the testimonies planned during the course. Therefore, classroom presence during these testimonies is strongly

recommended, also because a commentary on the same testimony will be asked during the examination. However, by doing the group work, only two of the four open questions will have to be answered in the examination. The group work accounts for 50% of the final assessment. The duration of the examination is one hour. The examination programme for non-attending students coincides with that for attending students.

Textbooks and Reading Materials

W. Zocchi, "Profili economici-aziendali del Family Business", G. Giappichelli Editore, 2012.
If the book is difficult to find, please contact the professor directly at valter.zocchi@unimib.it

“Economia aziendale”, ed. by A. Nobolo, Pearson, 2018.

Teaching materials by the lecturer available on the e-learning platform dedicated to the teaching.

Semester

Second semester.

Teaching language

Italian.

Sustainable Development Goals

INDUSTRY, INNOVATION AND INFRASTRUCTURE