

## SYLLABUS DEL CORSO

### **Economia Aziendale 1: Economia Aziendale e Bilancio - 1**

**2526-1-E3305M002-T1**

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#### **Learning objectives**

The course aims to develop knowledge and critical analysis of value creation processes. The concept of value will serve as one of the course's main interpretative lenses, and the business institution will be examined through the lens of the biodiversity of the forms of value it seeks to generate.

#### **Contents**

Economic and financial value, typical of profit-oriented firms, will be continuously associated with social and environmental value, which is more characteristic of non-profit and public organizations (including the introduction of the concept of public value).

Another interpretative key that underpins the course content is the osmotic relationship between organizations and their local contexts, highlighting the challenge of co-evolution between institutions, places, and communities.

In this way, the course aims to represent not only what organizations have meant for the development of our socio-economic system, but also what they may represent in the future, in light of emerging perspectives of change centered on the concept of sustainability.

#### **Detailed program**

Key topics of the course include:

- The firm and the challenge of value creation
- The value chain: critical analysis and new approaches
- The different types of organizations: for-profit, non-profit, public

- The challenge of measuring value: from standardization to complexity
- Main accounting operations: basic bookkeeping concepts
- The meaning, forms, and most relevant reclassifications of financial statements
- Analysis of a firm's economic and financial health: case studies and discussion workshops
- Focus on cooperative enterprises
- Management activities: fundamentals of management
- The firm between environment and stakeholders: dynamics of competition and collaboration
- Fundamentals of business strategy
- Introduction to the concept of governance

## Prerequisites

### Teaching methods

Classes are delivered in person (DE), in accordance with the provisions set by the University and current regulations, in the classrooms indicated in the course schedule and on the academic calendar available on the University's website.

Classroom activities include lectures that alternate between traditional frontal teaching and moments of discussion and student participation. Case discussions and student engagement in problem-solving activities are also planned.

Should it become necessary to deliver part of the course remotely, those sessions will be conducted in asynchronous mode, offering the opportunity to explore specific topics that will be consistent with—but not overlapping—the ones covered in class. In particular, the course will experiment with recording a podcast addressing contemporary issues of interest, also drawing on compelling online resources such as TED Talks, interviews, business case studies, and other useful materials. These resources will be critically analyzed and discussed.

Each case will be discussed in plenary session during class. The case analysis is intended to help students understand the following points:

- a. The fundamental characteristics of the value creation process
- b. The purpose for which that value is generated
- c. The technical methods used to measure value
- d. The strategic relevance of being able to measure value
- e. The opportunity to broaden the dimensions of value in line with sustainability and impact logic

Students who take part in classroom discussions may choose to submit a written analysis of the cases presented in class in order to receive feedback from the instructor in preparation for the exam.

### Assessment methods

The exam is written and requires original work. Students will engage in a problem-solving process, applying the knowledge they have acquired to develop a solution to a proposed problem.

To this end, the use of digital devices, the internet, or printed materials is not prohibited.

The exam is intended not only as an assessment tool but also as a moment for students to take responsibility for

their learning. This approach fosters a more equal relationship between evaluator and evaluated.

## **Textbooks and Reading Materials**

Students attending the course will be able to rely on class notes and handouts provided for each lesson, as well as on a selection of book chapters, which the instructor will indicate in class based on the course's progression and the actual coverage of the syllabus.

Non-attending students are required to study chapters 3, 4, 5, 6, 8, 9, and 10. They must also read chapters 1, 2, 7, 11, and 12.

## **Semester**

First semester

## **Teaching language**

Italian

## **Sustainable Development Goals**

DECENT WORK AND ECONOMIC GROWTH | INDUSTRY, INNOVATION AND INFRASTRUCTURE | REDUCED INEQUALITIES

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