



UNIVERSITÀ  
DEGLI STUDI DI MILANO-BICOCCA

## SYLLABUS DEL CORSO

### Economia Aziendale 1: Economia Aziendale e Bilancio - 2

2526-1-E3305M002-T2

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#### Learning objectives

##### 1 – Knowledge and Understanding

- Provide solid foundational knowledge of the general principles of business operation and management across different types of enterprises and sectoral contexts.
- Understand the unity of business phenomena (management, organisation, accounting) and their relationships with stakeholders.

##### 2 – Applying Knowledge and Understanding

- Apply fundamental concepts and principles of business economics (e.g., economic representation models, accounting systems) to real-world contexts and case studies.
- Utilise the financial statement model and planning and control tools.

##### 3 – Making Judgements

- Analyse and critically interpret business dynamics (institutional structure, economic combinations, strategy) to formulate well-founded evaluations.
- Develop independent judgement on governance choices, sustainability, and corporate social responsibility.

##### 4 – Communication Skills

- Argue the main topics of business economics with clarity and rigour, both in written form (reports, exercises, activities) and orally (discussions, guest presentations).

##### 5 – Learning Skills

- Cultivate autonomous learning through the study of textbooks, business cases, and e-learning activities, staying informed on the SDGs, democracy, and global challenges (climate change, social responsibility).

*By the end of the course, the student will be able to:*

### **1 – Knowledge and Understanding**

- Define the key concepts of business economics: individuals, economic activity, company structure, and assets.
- Illustrate their general principles and the systemic approach to business management.

### **2 – Applying Knowledge and Understanding**

- Employ economic models and operational systems to analyse business performance.
- Prepare a basic financial statement and use planning and control tools.

### **3 – Making Judgements**

- Evaluate choices regarding institutional structure, strategic positioning, and corporate social responsibility.
- Formulate operational proposals based on business data and best practices.

### **4 – Communication Skills**

- Present analyses of business cases and exercise results clearly and systematically.
- Actively participate in class discussions and guest presentations, expressing coherent arguments.

### **5 – Learning Skills**

- Complete e?learning activities autonomously by researching sources and business cases.
- Reflect on one's own study methods and keep up to date with the SDGs and corporate sustainability topics.

## **Contents**

- People, economic activity, and Business Administration
- Institutions, companies, and economic combinations
- The structure of the company
- Economic viability: representation models and analysis
- Strategy and Business Policy
- Accounting, organisational, and management systems
- Choices regarding institutional structure and strategic positioning
- Business Administration and the SDGs: between sustainability and democracy

## **Detailed program**

- Business Administration: subject matter and general principles
- Economic specialisation
- Business entities and institutional objectives
- The systemic approach to Business Administration
- The company as a social system
- Company/environment relationships and economic relations between companies
- Company structure
- Institutional structure
- Economic combinations and technical configuration
- Personnel structure and organisational configuration
- Assets (patrimony)
- Exchange, markets, sectors
- Economic viability
- Organisation
- Principles for designing organisational configurations: organisational structure and operational systems
- Management
- Product–service / market / technology combinations and strategic business areas
- The system of company values
- The financial statement model
- Planning, programming, and control systems
- Business strategy
- Internationalisation and globalisation
- Corporate social responsibility
- Leadership and management
- Business Economics and social challenges: SDGs, Democracy, and Climate Change

## Prerequisites

A keen interest in the economic, social, and political context in which companies and organisations operate; motivation to engage in participatory learning.

## Teaching methods

- Frontal lectures (approx. 70%, 51 hours): traditional classroom teaching with slides, audio, and video materials.
- Interactive learning (approx. 30%, 21 hours): individual and group exercises.
- Guest lectures and company visits to complement theory with real-world examples (subject to availability).

## Assessment methods

- **Attending students:** written exam (multiple-choice questions; open-ended questions in the form of short essays)

- **Non-attending students:** written exam (multiple-choice questions; open-ended questions in the form of short essays)

## Textbooks and Reading Materials

- **\*\*Brusa, L. (eds.) (2013).** *\*\* Lezioni di Economia Aziendale, Giappichelli, Torino, 2013*
- Teaching materials (slide, casi) on Moodle.

Other suggested text:

- **Coda, V., Minoja, M., Parolini, C. (2023).** *Economia aziendale e Management*, Pearson. ISBN 9788891915504.

## Semester

First semester

## Teaching language

Italian

## Sustainable Development Goals

QUALITY EDUCATION | DECENT WORK AND ECONOMIC GROWTH | INDUSTRY, INNOVATION AND INFRASTRUCTURE | RESPONSIBLE CONSUMPTION AND PRODUCTION | PEACE, JUSTICE AND STRONG INSTITUTIONS

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