



UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

SYLLABUS DEL CORSO

Economia Aziendale - 1

2526-1-E1806M001-T1

Learning objectives

The course provides students with the basic theories and concepts necessary to understand the economic activities taking place in business organizations. It is an introductory course aimed to:

- Clarify language, fundamental concepts and theories of business administration.
- Introduce the basic methods and techniques of financial and management accounting.
- Enable the student to apply theories and techniques of business administration to understand the structure and functioning of business organizations.
- Develop students' capacity of analyzing and communicating the business phenomena.

Contents

- People, needs, economic activities.
- Development and variety of business organizations.
- Economic structure of firms, public administrations, families, non-profit organizations.
- Financial accounting: basic concepts and techniques of representing financial performance, main documents (structure and interpretation), introduction to financial statements analysis.
- Management accounting: basic concepts and techniques of economic representation.
- Economic environment and managerial choices; markets, sectors, competitive system, strategic choices.
- Organization: concepts and basic theories, organizational design and development, principles of human resource management.
- Business combinations.

Detailed program

People, economic activity, business economics Institutions, companies, and economic specialization
Institutional economic combinations Institutional structures and economic governance
Institutional equilibrium and cost-effectiveness Models for representing cost-effectiveness
The financial statement model:

- The General Accounting System (COGE) and the analysis of cost-effectiveness through the financial statement
- Various reporting and information systems: cost accounting, management accounting, and self-regulation systems, sustainability reporting
Corporate structure, economic environment, and competitive system Product system and competitive formula
Learning economies, economies of scale, and cost structure choices Extension choices Organizational choices:
- Organizational structure design
- Personnel management
Intercompany aggregation choices

Prerequisites

Command of the Italian language, arithmetic and basic algebra.

Teaching methods

The course is mainly structured into lectures (face-to-face) for a total of 72 hours of theoretical content accompanied by examples, alternating with moments of discussion of case studies, technical applications or exercises to encourage both a 'deductive' and 'inductive' learning process.

Assessment methods

The exam is written and will be held in the laboratory, depending on academic needs.

The exam consists of 10 T/F questions (1 point each), 15 multiple-choice questions (1 point each), 5 exercises related to the balance sheet equation and the break-even point (1 point each), and 1 open-ended question covering the entire syllabus (1 point).

A midterm exam is available, structured like the non-attending exam.

The grade is out of 30 (plus honors if applicable).

Both the attending and non-attending exams are structured the same way.

All attending and non-attending students may prepare a group or individual assignment, according to the indicated topics, to be submitted before the exam for which they register. The score will be 0 to 3.

Textbooks and Reading Materials

Textbook: G. AIROLDI, G. BRUNETTI, V. CODA, Corso di Economia Aziendale, Bologna, il Mulino, 2020.

Teaching materials: available on e-Learning (mandatory, unless differently specified).

Semester

First Semester

Teaching language

Italian

Sustainable Development Goals

INDUSTRY, INNOVATION AND INFRASTRUCTURE | RESPONSIBLE CONSUMPTION AND PRODUCTION
