UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

SYLLABUS DEL CORSO

Economia Aziendale - 2

2526-1-E1808M001-T2

Learning objectives

The course aims to provide students with the basic skills of economic-business science through the deepening of the company phenomenon in the systemic vision and accounting systems, reporting and programming and control. In relation to Knowledge and understanding (**Dublin Descriptor 1**), students will have to acquire and deepen basic skills regarding managerial, business management and accounting tools through the study and observation of the ways in which production companies operate. The course will also allow students to transfer both conceptual schemes and operational examples to identify, analyse and understand the key structural elements of the company, in relation to the "Ability to apply knowledge and understanding" (**Dublin Descriptor 2**). The student will be able to independently formulate judgements on the state of health of companies using the tools acquired during the course in relation to Autonomy of judgement (**Dublin Descriptor 3**). Students will be able to create work teams for the acquisition and exchange of data and information in order to enhance the communicative qualities "Communication skills" (**Dublin Descriptor 4**). Students are invited to actively participate in the learning process, which will test their "Learning skills (**Dublin Descriptor 5**) considered as the knowledge necessary to investigate the business context through the analysis of case studies and the completion of self-assessment exercises and quizzes.

Contents

The Business Administration Course (9CFU) analyzes the theories of the company, assesses the methods of business management, studies business combinations, the accounting system and the preparation of the financial statements, the administration and control function, the organizational structures, the corporate governance , business strategy and company policies.

Detailed program

Detailed programme
BUSINESS ADMINISTRATION 9 FORMATIVE CREDITS

-THE FIRM AND ITS BUSINESS ACTIVITIES
1.1 The concept of firm and of institute
1.2 The firm structure of the company and its operation

1. 3 Publicly composed companies and non-profit companies: functions and roles in the creation of social value

2-BUSINESS COMBINATIONS
2.1 Business operations
2.2 The aggregations of operations: processes, activities and functions
2.3 Type of business operations
2.4 Type of value generating activities

3-VALUES, DISCLOSURE AND INFORMATION
3.1 The financial statements: information purposes
3.2 Operations and measurement of values
3.3 Determination of values and fiscal period
3.4 Determination of income and capital: principles of transparency, competence and accountability
3.5 Statutory income and tax income (reading only)
3.6 Analysis of the balance sheet: indices and margins

4-THE PLANNING, PROGRAMMING AND CONTROL SYSTEM
4.1 The function of the planning, programming and control system

5- HUMAN RESOURCES AND ORGANIZATIONAL STRUCTURE
5.1 The company organization
5.2 Organizational structures
5.3 Management of human resources

6- THE ECONOMIC GOVERNANCE OF PRODUCTION COMPANIES
6.1. Definitions of corporate governance
6.2. Corporate governance structures
6.3. Internal control system
6.4. Corporate groups

7- BUSINESS STRATEGY AND POLICY
7.1 Strategic analysis: aims and contents
7.2 Strategic analysis in the company-environment relations system

8. Sustainable Development Goals (SDGs) and the UN Agenda 2030
   8.1. What are the Sustainable Development Goals (SDGs)?
   8.2. The role of the firm into the UN Agenda 2030
   8.3. The main relevant SDGs in the business context.
   8.4. SDGs reporting examples. Case studies analysis.

Prerequisites

None

Teaching methods

Sessions of frontal teaching, discussion of case studies and carrying out written exercises. Participation and discussion in the classroom on current issues will be stimulated. Some seminars will be organized with practitioners.
Below is the breakdown of the teaching activities included in the course with different teaching methods:

1. 26 two-hour **traditional** lessons delivered in **presence mode**;
2. 4 2-hour exercises carried out in**** interactive mode** **in person;
3. 6 2-hour **traditional lessons** held in **remote online** (remote syncronous)

If there will be Covid-19 emergency periods, lessons will take place in a mixed mode: partial attendance and asynchronous / synchronous videotaped lessons. Most of the lessons will be conducted synchronously respecting the timetable of the lessons, as far as possible.

Assessment methods

During the course two intermediate tests (tests in itinere) will be carried out by written tests. The first intermediate test will cover only a first part of the program. Those who pass the first test will have access to the second written test. Students who pass the two written tests will have direct access to the oral exam which will cover the overall program. Those who do not pass the intermediate tests, decide not to support them or do not accept the grade obtained will be able to take the exam in traditional ways.
The **written exam** consists of a test consisting of 6 multiple choice questions (score 0, if wrong or missing, score 1, if correct), two numerical exercises (score 0-8) and two open questions (score from 0 to 4) plus an open question for the award (lode). To pass the written exam it is necessary to obtain an overall mark of 18. After passing the written test the student will be able to access the oral exam on the overall program. For those who score 21 or more they can validate the written grade without having to take the oral exam.
The oral exam is also optional for those who will take the exam in ordinary sessions.
The multiple choice questions are useful to check the systematic knowledge of the course contents, the numerical exercise is aimed at ascertaining the student's ability to use data taken from practical cases while the open questions are useful for checking the student's autonomous ability to rework concepts on specific topics.
If there will be the Covid-19 emergency period, oral exams will only be online. They will be carried out using the WebEx platform and, on the e-learning page of the course there will be a public link for access to the examination of possible virtual attendees.

Textbooks and Reading Materials

Alberto Nobolo (ed.) “Economia aziendale”, Pearson edition, 2017, Second edition.
Silvio Bianchi Martini, Antonio Corvino, Elisabetta Rocchiccioli, Governare strategicamente l’azienda. Una mappa per orientare l’analisi. Giappichelli Editor, 2019
Slides
case studies
Exercises and solutions

Semester

First semester

Teaching language

Italian

Sustainable Development Goals

QUALITY EDUCATION | INDUSTRY, INNOVATION AND INFRASTRUCTURE | RESPONSIBLE CONSUMPTION AND PRODUCTION | PARTNERSHIPS FOR THE GOALS