UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

SYLLABUS DEL CORSO

Economia Aziendale 1: Economia Aziendale e Bilancio - 2

2627-1-E3305M002-T2

Learning objectives

The course aims to provide students with the fundamental knowledge of Business Administration, focusing on the principles governing business organizations, the conditions for economic sustainability, the accounting information system, and the financial statements as the primary tool for representing business performance. The course is designed to develop students' ability to interpret business phenomena from a systemic perspective, considering the relationships among management, organization, accounting, and corporate governance, as well as the economic, social, and environmental implications of business decisions.

1 – Knowledge and Understanding

- describe the fundamental principles of Business Administration and explain the functioning of a business as an economic system;
- understand the relationships among management, organization, and accounting systems;
- explain the structure of business assets, equity, and income;
- understand the purpose, structure, and preparation principles of financial statements;
- interpret the role of business organizations in creating value for stakeholders according to the principles of economic, social, and environmental sustainability.

2 – Applying Knowledge and Understanding

Upon successful completion of the course, students will be able to:

- apply the main Business Administration models to the analysis of real business cases;
- use the fundamental tools of financial accounting;
- analyze the economic, financial, and equity information contained in financial statements;
- use basic planning and management control tools to support business decision-making.

3 – Making Judgements

Upon successful completion of the course, students will be able to:

- critically analyze and interpret business dynamics, including institutional arrangements, business combinations, and competitive strategies;
- formulate well-founded evaluations of management, organizational, and corporate governance decisions;
- exercise independent judgement regarding corporate governance, sustainability, and corporate social responsibility issues.

4 – Communication Skills

Upon successful completion of the course, students will be able to:

- use the technical terminology of Business Administration and Accounting appropriately;
- present and discuss business analyses effectively in both written and oral forms;
- communicate and justify the solutions adopted in the analysis of business cases and financial statements with clarity and rigor.

5 – Learning Skills

Upon successful completion of the course, students will be able to:

- independently deepen their knowledge of Business Administration through the consultation of academic literature, regulatory sources, and business documentation;
- apply the acquired knowledge to different business contexts;
- continuously update their competencies in line with developments in Business Administration, accounting standards, sustainability, and corporate social responsibility.

Contents

- Fundamentals of Business Administration
- Types of Business Organizations and Corporate Governance
- Business Management and Organization
- Planning, Control, and Sustainability
- Accounting and Financial Statements

Detailed program

Module 1 – Fundamentals of Business Administration

- The subject matter of Business Administration.
- The business firm as an economic system.
- Business objectives and the conditions for economic sustainability.
- The business system and its interaction with the external environment.
- Stakeholders and value creation.

Module 2 – Types of Business Organizations and Corporate Governance

- Entrepreneurship and business growth.
- Small, medium-sized, and large enterprises.

- Corporate groups.
- Legal forms of business organizations.
- Ownership structures and corporate governance.

Module 3 – Business Management and Organization

- The business management cycle.
- Functional and process-based management.
- Research and development.
- Operations and production management.
- Marketing.
- Human resource management.
- Organizational design.
- Strategy and strategic planning.

Module 4 – Planning, Control, and Sustainability

- Planning and management control.
- Guest lecture: Fiorentini (business case).
- Economic, financial, and capital equilibrium.
- Corporate finance.
- Corporate sustainability and corporate social responsibility (CSR).

Module 5 – Accounting and Financial Statements

- Business administration and fundamentals of accounting.
- The accounting information system.
- Financial statements.
- Financial statement formats and components.
- Financial statement analysis using profitability, liquidity, and solvency

Prerequisites

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

Teaching methods

- Frontal lectures : traditional classroom teaching with slides, audio, and video materials.

- 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

The required textbook will be announced at the beginning of the course.
Anyone who would like to get a very good introduction to business administration can start reading:

- **Brusa, L. (eds.) (2013). ** *Lezioni di Economia Aziendale, Giappichelli, Torino, 2013*

- Teaching materials (slide, casi) on Moodle.

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