UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

SYLLABUS DEL CORSO

Economia Aziendale - 1

2627-1-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 and exercises to encourage both a 'deductive' and 'inductive' learning process.
The exercises must be completed by all students, whether they attend classes or not.

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