



UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Economiche, Aziendali e Statistiche		
ACADEMIC YEAR	2020/2021		
BACHELOR'S DEGREE (BSC)	STATISTICS FOR DATA ANALYSIS		
SUBJECT	BUSINESS ECONOMICS		
TYPE OF EDUCATIONAL ACTIVITY	C		
AMBIT	10721-Attività formative affini o integrative		
CODE	02704		
SCIENTIFIC SECTOR(S)	SECS-P/07		
HEAD PROFESSOR(S)	TOMASELLI SALVATORE	Professore Associato	Univ. di PALERMO
OTHER PROFESSOR(S)			
CREDITS	6		
INDIVIDUAL STUDY (Hrs)	102		
COURSE ACTIVITY (Hrs)	48		
PROPAEDEUTICAL SUBJECTS			
MUTUALIZATION			
YEAR	1		
TERM (SEMESTER)	2° semester		
ATTENDANCE	Not mandatory		
EVALUATION	Out of 30		
TEACHER OFFICE HOURS	TOMASELLI SALVATORE Monday 12:00 13:00 Stanza del docente, IV Piano, Dipartimento SEAS		

PREREQUISITES	None
LEARNING OUTCOMES	<p>Knowledge and understanding: Students are expected to know and understand 1. The proper language of business administration disciplines, to understand it and use it appropriately; 2. The principles of corporate governance, to understand them and use them appropriately; 3. The structure and content of the basic models of analysis of business administration disciplines. Capacity 'to apply knowledge and understanding Students are expected to be able to: 1. Perform reclassifications and processing of data and information useful for an evaluation of first approximation of the degree of compliance of a company to the principles of government; 2. Carry out elementary analysis of the entrepreneurial formula of a business; 3. Making elementary balance reclassifications, calculate margins and ratios for assessing the degree of solvency and profitability of a business and interpret their meaning; 4. Determine different configurations of income, capital, costs, through the correct application of the models of business administration disciplines. Making judgments: to: perform basic assessments of the implications and results of the implementation of tools and instrument for the administration of the business; have a basic understanding of the results obtained with the application of different models of analysis . Communication: Students are expected to expose the main concepts and the basic tools of business administration; be able to defend the importance and highlight the effects of the application of these instruments on the corporate and entrepreneurial system in general; be able to report (in writing and orally) on the outcome of performed analysis. Longlife Learning Students are expected to be able to follow - using the knowledge gained in the course - seminars, master programs in the area of business administration.</p>
ASSESSMENT METHODS	<p>The exam consists of a written test at the end of the course, supplemented by a written ongoing test (at the discretion of students) and an oral test at the end of the course (at the discretion of the committee).</p> <p>The committee will be chaired by the main teacher of the course and by at least one additional teacher (professor/assistant professor of the same or similar subject area or another expert on the subject).</p> <p>ONGOING TEST</p> <p>The ongoing test will take place at the end of the introductory part of economia aziendale module, during the period established for this type of activity. Attending students, at least those registered at the Unipa platform, will be notified in the classroom and via e-mail at least two weeks before the starting of the session dedicated to these tests.</p> <p>The exam is a written test that aims to examine knowledge and abilities acquired by students on basic topics of economia aziendale, as well as their ability to bring them in an essay with an adequate language of the discipline. The test lasts up to 1/1.25 hours and includes two questions of economia aziendale. Each question can be either a practical or a theoretical exercise and consists of several subitems with a different degree of difficulty. Answers to each question are in an open-ended format. In order to pass the exam, the committee will evaluate knowledge and mastery of the problems treated in the discipline, underlying methods of analysis, and adequacy of the terminology used by the student. In the case of theoretical exercises, the committee will also evaluate consistency and completeness of the answers provided by the students.</p> <p>WRITTEN TEST AT THE END OF THE COURSE</p> <p>The written test at the end of the course aims to examine knowledge and abilities acquired by students on basic topics of economia aziendale and accounting and financial reports, as well as their ability to bring them in an essay with an adequate language of the discipline. The test lasts up to 2 hours and includes 4 groups of questions, for a total number of 15 questions. Each question can be either a practical or a theoretical exercise and consists of several sub-items with a different degree of difficulty. Answers to each question are in an open-ended format. In order to pass the exam, the committee will evaluate knowledge and mastery of the problems treated in the course, underlying methods of analysis, and adequacy of the terminology used by the student. In the case of theoretical exercises, the committee will also evaluate consistency and completeness of the answers provided by the students.</p> <p>ORAL TEST AT THE END OF THE COURSE</p> <p>The oral test at the end of the course is done at the discretion of the evaluation committee if the information acquired during the written tests (in progress and end of course) is considered to be insufficient to provide the final evaluation of the exam. The aim of this test is to deepen, if needed, the assessment of knowledge and abilities acquired by the students, as well as their exposure capabilities. The oral examination, lasting up to 10-15 minutes, may consist of 1-2 questions on theoretical and practical aspects covering all course topics (both economia aziendale and accounting and financial reports) regardless of whether students have passed the previous tests in economia aziendale at</p>

	<p>either the ongoing written test or the written test at the end of the course. In order to pass the exam, the committee will evaluate knowledge and mastery of the problems treated in economia aziendale, underlying methods of analysis, and adequacy of the terminology used by the student.</p> <p>During the written test you will not be allowed to use your cell phones, smartphones, and personal notebooks / tablets, as the test invalidates.</p> <p>At any time during the written test the student may retire from the exam. If the student does not pass the exam, he can submit to the next appeal.</p>
EDUCATIONAL OBJECTIVES	<p>The main educational objectives of the course are: - give students an adequate basic understanding of businesses as institutions, the glossary of business administration, the basic governance principles, Profit and Loss statement, balance sheet, and cost configurations; - provide students with the background necessary to interact properly with experts in the different areas of business administration and understand the contribution offered by businesses to society and the world of economics and finance; - provide students with the background necessary to read and correctly understand business administration, public policies and applied economics</p>
TEACHING METHODS	Lectures, exercises, analysis of case studies
SUGGESTED BIBLIOGRAPHY	<p>Sorci C., Lezioni di Economia Aziendale, Giuffrè, Milano ; Parte prima, capitoli: 1,2,3,5. Parte seconda, capitoli: 1,2,3,4,6. Parte terza, capitoli: 1,2.</p> <p>Sorci C. (a cura di), Esercitazioni di Economia Aziendale, Giuffrè, Milano. Materiale didattico predisposto dal docente.</p>

SYLLABUS

Hrs	Frontal teaching
4	The notion of Business and Business Administration (Section I - Chapter 1)
4	The governance principles for businesses (Section I - Chapter 2)
6	The entrepreneurial formula (Section I - Chapter 5)
4	The notion of equity (Section II - Chapter 6)
6	The financial statements of a business: objectives, structure, postulates and principles (Section II - Chapter 1)
6	The financial statements according with EU norms (Section II - Chapter 1)
4	The limitations of financial statements, the principle of prudence (Section II - Chapter 2)
8	Ratio analysis of the balance sheet (Section II - Chapter 3, 4) - Ratios analysis of profitability (Section II - Chapter 3)
6	Direct and Indirect, Fixed and Variable costs. The determination of the Break even point (Section III - Chapter 1, 2)