



# Università degli Studi della Basilicata

DIPARTIMENTO DI MATEMATICA, INFORMATICA ED ECONOMIA

ACCADEMIC YEAR: 2017/2018

COURSE: Economia aziendale e Ragioneria (Financial Accounting)

TYPE OF EDUCATIONAL ACTIVITY: (Basic, Characterizing, Affine, Free choice, Other) Basic

TEACHER: Ferdinando di Carlo

e-mail: [ferdinando.dicarlo@unibas.it](mailto:ferdinando.dicarlo@unibas.it)

web site:

phone:

mobile (optional):

Language: Italian

ECTS: (lessons and tutorials/practice) 10

n. of hours: (lessons and tutorials/practice) 70

Campus: Potenza

Dept./School: DiMIE

Program:

Semester: Primo

## EDUCATIONAL GOALS AND EXPECTED LEARNING OUTCOMES:

The student at the end of the course will have acquired the general principles and concepts of business economics and the general accounts, deepening the method and tools for the study of these issues.

The skills will be:

- The ability to present and communicate the various company organizational levels the results of their work and arguing reasons for the choices on the elements proposed and carried out summary;
- Ability to apply the methodology and tools of the general ledger in a real business context

## PRE-REQUIREMENTS:

None

## SYLLABUS:

Characteristics of the firm and the business economics. Main operations in the firm's activities. Different aspects of the accounting: financial, economic, cash flow. The efficiency and the efficacy: main aims of the firm. The business profitability, the economic value of the firm. The firm accounting contents: the recording of business operations, the profit determination. Collecting, classify and record accounting data throughout the use of doublekeeping in all the different firm operation: buying, selling, accrual, debts, personnel, assets and liabilities, etc.



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**TEACHING METHODS:**

Theoretical lessons, exercises

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**EVALUATION METHODS:**

Written examination, Oral examination

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**TEXTBOOKS AND ON-LINE EDUCATIONAL MATERIAL:**

Economia aziendale - III edizione - a cura di Lucio Potito - Edizioni Giappichelli - Torino - 2017

Contabilità d'impresa e valori di bilancio - V edizione - a cura di Luciano Marchi - Edizioni Giappichelli - Torino - 2013

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**INTERACTION WITH STUDENTS:**

At the beginning of the course, after describing the objectives, program and methods of verification, the teacher provides students teaching materials (web site). Simultaneously, it collects a list of students who intend to enroll in the course, together with name, serial number and email.

In addition to weekly reception, the instructor is available at all times for a contact with the students, through their e-mail.

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**EXAMINATION SESSIONS (FORECAST)<sup>1</sup>**

12/02/2018 - 22/02/2017 - 04/04/2018 -  
16/05/2018 - 04/07/2018 - 19/09/2018 -  
14/11/2018

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SEMINARS BY EXTERNAL EXPERTS YES  NO

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**FURTHER INFORMATION:**

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<sup>1</sup> Subject to possible changes: check the web site of the Teacher or the Department/School for updates.