



UNIVERSITY OF BASILICATA STUDIES

DEPARTMENT OF MATHEMATICS, INFORMATICS AND ECONOMICS

COURSE: 2019/2020

ACADEMIC YEAR: Economia aziendale e Ragioneria (Financial Accounting)

TYPE OF EDUCATIONAL ACTIVITY: Basic

TEACHER: Ferdinando di Carlo

e-mail: ferdinando.dicarlo@unibas.it

website:

phone:

mobile (optional):

Language: Italian

ECTS: (lessons e
tutorials/practice)
10

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

Campus: Potenza
Dept./School: DiMIE
Program:

Semester: First

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.

TEACHING METHODS

Theoretical lessons, exercises.

EVALUATION METHODS

Written examination, Oral examination

TEXTBOOKS AND ON-LINE EDUCATIONAL MATERIAL

Economia aziendale, (Eds) Lucio Potito, Giappichelli, Torino, Last Edition

Contabilità d'impresa e valori di bilancio, (Eds) Luciano Marchi, Giappichelli, Torino - Last Edition

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.

EXAMINATION SESSIONS (FORECAST)¹

12/02/2020 – 18/02/2020 – 18/03/2020 – 13/05/2020 – 02/07/2020 – 30/09/2020 – 18/11/2020

SEMINARS BY EXTERNAL EXPERTS **YES** **NO**

FURTHER INFORMATION

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