# Advanced Business Economics (Excel and Balance Sheet Applications Module)

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***COURSE AIMS AND INTENDED LEARNING OUTCOMES***

The course aims to achieve the following objectives:

1. explain what companies are, their objectives and how they work;

2. understand the main business activities and how they are managed;

3. explain the technique of measuring and representing the capital stocks of the economic and financial flows obtained through the management of the company.

4. outline the impact of business activity in socio-environmental fields.

By the end of the course, students will be able to read and interpret the documents that make up the economic and financial reporting of a company drafted in line with national accounting principles.

Moreover, students will be able to interpret the results in terms of income and competition, as well as conceptually identify the main determinants of the company’s performance.

***COURSE CONTENT***

The course is divided into three parts designed to help students understand the theoretical foundations and the real-life behaviours of companies.

Module 1: *The companies*

The first module defines the nature and purpose of companies, as well as their activities, management, and *governance* models.

Module 2: *Financial statements*

The second module is dedicated to the key concepts underlying the technique for measuring wealth produced (or lost) by companies over a given period of time.  
In addition, the module explains the principles and rules governing the compiling of financial statements.

Module 3: Non-financial disclosure

Module 3 introduces and defines ESG assessments extending the sphere of financial reports to environmental, social, and governance-related factors, introducing the minimum contents of a non-financial disclosure.

***READING LIST***

P. Russo, *Le aziende. Obiettivi, logica ed esperienze nella produzione della ricchezza*,

Mc Graw Hill*,* 2023. [In particular, the paragraphs indicated in the Syllabus which will be made available on the course Blackboard page constitute exam subjects]

Lectures, case studies and slides produced by the lecturers (published on Blackboard).

***TEACHING METHOD***

The course includes weekly frontal lectures (as per the schedule on the analytical syllabus distributed in class at the beginning of the course, and published on Blackboard), covering the basic course contents, systematically accompanied by the presentation and analysis/discussion of business case studies to enable students to apply and practice the knowledge they have learned during the course.

***ASSESSMENT METHOD AND CRITERIA***

The intended method of assessment is a written exam at the end of the course on all course content.

This assessment is based on a written test composed of 32 closed questions, half of which (16 out of 32) are theoretical while the other half (16 out of 32) are applied. Each of the 32 questions has a single correct answer and each correct answer provides one point on an overall scale from 0-32/30. Total marks of 31/32 and 32/32 will be recorded as 30 with *lode* (distinction).

***NOTES AND PREREQUISITES***

As this is an introductory course to the basic concepts of business administration, it has no prerequisites in terms of content. However, students are assumed to be interested in and keen to learn about the dynamics behind the founding and development of companies, and they are encouraged to read weeklycurrent-affairs articles related to economics and management throughout the course.

Further information can be found on the lecturer's webpage at http://docenti.unicatt.it/web/searchByName.do?language=ENG or on the Faculty notice board.