

CORSO DI AZZERAMENTO DI MATEMATICA GENERALE

Prof.ssa Daniela Merelli

e-mail: danfly@libero.it

degree course: L10-0/14

degree class: L-18

total hours of tuition: 20

European Credit Transfer and Accumulation System (ECTS): 0

Discipline Scientific Sector: SECS-S/06

module type: -

semester: I Semestre

(A)=Adopted, (C)=Recommended textbooks:

(to be specified)

aims:

To standardise the knowledge of students first year

prerequisites:

To exploit the acquired knowledge in the secondary school

content:

Inequalities

The Cartesian plane: representation of lines, circles, parabola, ellipse and hyperbola.

Element of trigonometry; trigonometric equations and inequalities.

The exponential function and the logarithmic function.
equations and inequalities exponentials and logarithmics

INFORMATICA

Prof. Luca Romeo

e-mail: l.romeo@univpm.it

degree course: L10-0/14

degree class: L-18

logistic sharing: classe L-33

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: INF/01

module type: -

semester: I Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (C) Dennis P. Curtin, Kim Foley, Kunal Sen, Cathleen Morin, *Informatica di base*, McGraw-Hill Education, Italia, 2021,
2. (C) Cay S. Horstmann, Rance D. Necaise, M. Dalpasso, *Concetti di informatica e fondamenti di Python*, Maggioli Editore, \cf0, 2019,

aims:

To provide students with computer skills and to code programs written in the Python language with the goal of solving elementary problems with applications to economics.

prerequisites:

None

content:

Introduction and basic concepts of computer science, and information coding. Introduction to the Python programming language with applications in business.

LAB. MATEMATICA

Prof.ssa Daniela Merelli

e-mail: danfly@libero.it

degree course: L10-0/14

degree class: L-18

total hours of tuition: 20

European Credit Transfer and Accumulation System (ECTS): 3

Discipline Scientific Sector: SECS-S/06

module type: -

semester: II Semestre

(A)=Adopted, (C)=Recommended textbooks:

(to be specified)

aims:

The course pursues the main instruments to use the software MatLab to produce graphics of one and two real variables, vectors, matrices and function . Maximum and minimum problems. Economic functions will be presented

prerequisites:

Functions, properties and graphs. Linear algebra and two-function variables

content:

Basic commands in MatLab, vectors, matrices and their operations, Plot of functions of one variable. Graphs of functions of two variables with Matlab. Functions of one and two variables in economics. Graphs of one and two variables in economics, profits, utility and costs.

LAB. MATEMATICA FINANZIARIA

Prof.ssa Elisabetta Michetti

e-mail: elisabetta.michetti@unimc.it

degree course: L10-0/14

degree class: L-18

total hours of tuition: 20

European Credit Transfer and Accumulation System (ECTS): 3

Discipline Scientific Sector: SECS-S/06

module type: -

semester: II Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (C) Broverman Samuel A., *Matematica Finanziaria*, Egea, Milano, 2019, Cap. 7

aims:

The course pursues the main instruments to use the software MATLAB to solve problems related to the evaluation of financial flows with applications to financial markets.

prerequisites:

Basic course of mathematics and financial mathematics

content:

Instructions in MatLab to evaluate financial flows: annuities, yield, volatility, duration and convexity indices. Portfolio immunization and applications.

LAB. SISTEMI CONTABILI INFORMATIZZATI

Prof. Roberto Del gobbo

e-mail: roberto.delgobbo@unimc.it

degree course: L10-0/14

degree class: L-18

total hours of tuition: 20

European Credit Transfer and Accumulation System (ECTS): 3

Discipline Scientific Sector: SECS-P/07

module type: -

semester: II Semestre

(A)=Adopted, (C)=Recommended textbooks:

(to be specified)

aims:

Basic knowledge of accounting in companies, applied through an EDP software

prerequisites:

Accounting and business administration

content:

- Purchase and sale invoices
- Inventory accounting
- Fiscal laws
- VAT
- Financial statement

LETTORATO LINGUA INGLESE

Prof. Martin Harper

LETTORATO LINGUA INGLESE

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degree course: L10-0/14

degree class: L-18

logistic sharing: classe L-33

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 0

Discipline Scientific Sector: L-LIN/12

module type: -

semester: II Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Martin Harper, *'Straight to Work / Subito al Lavoro 2'*, Edizioni Simple, Macerata, 2015, Tutto

aims:

Students should be able to communicate effectively by email, fax, letter and by phone. They should be able to take messages and deal with customers, clients and staff politely.

prerequisites:

Students should be able to read, write and speak English at B1 level

content:

Computer vocabulary, office vocabulary, business English, telephoning in English, writing email, faxes and letters, dealing with requests, enquiries and complaints, solving problems on the phone

LINGUA INGLESE

Prof.ssa Elisa Bolognesi

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degree course: L10-0/14

degree class: L-18

logistic sharing: classe L-33

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: L-LIN/12

module type: -

semester: II Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) D. Cotton, D. Falvey, S. Kent, *Market Leader Extra 3rd Ed. -PRE-INTERMEDIATE*, Pearson, London UK, 2016,
2. (A) MURPHY Raymond, *Essential Grammar in use with answers (4th ed.)*, Cambridge University Press, Cambridge UK, 2016,

aims:

The course aims at attaining a broad knowledge of the business environment, advanced management skills and specialized knowledge in environmental economics and sustainability (A2+/B1 assessed level)

prerequisites:

English as a Foreign Language at an A1-A2 level (according to the Common European Framework of reference for languages)

content:

The course combines an analytical perspective with practical applications designed to improve students' language skills.

Worldwide economic growth is rapid and there is an urgent demand for management practices that balance financial gains with sustainability. The course equips students with both the foundational skills and specific knowledge necessary to analyze the choices and challenges that arise in this area to prepare them for real future working life.

The course has a strong applied component

MACROECONOMIA

Prof.ssa Raffaella Coppier

MACROECONOMIA - MOD. A

e-mail: raffaella.coppier@unimc.it

degree course: L10-0/14

degree class: L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/01

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Gustavo Piga, *Lezioni di Macroeconomia*, Giappichelli, Torino, 2009, Capitolo I, II e III

aims:

The aim of this course is to give a complete description of the basic concepts of national accounting and of macroeconomics paying particular attention to the debate between the neoclassical and keynesian schools .

prerequisites:

Microeconomics

content:

National Accounts

Intertemporal consumer choice

Neoclassical economics

Investment function

The economy of production : the neoclassical labor market

The neo-classical aggregate supply

The evolution of concept of money

MACROECONOMIA

Prof.ssa Raffaella Coppier

MACROECONOMIA - MOD. B

e-mail: raffaella.coppier@unimc.it

degree course: L10-0/14

degree class: L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/01

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Gustavo Piga, *Lezioni di Macroeconomia*, Giappichelli, Torino, 2009, Capitoli IV-V

aims:

The aim of this course is to give a complete description of the basic concepts of national accounting and of macroeconomics paying particular attention to the debate between the neoclassical and keynesian schools .

prerequisites:

Microeconomics

content:

The money market and the financial assets in the euro area
The European Central Bank and the monetary policy of the Eurosystem
The keynesian money market
The IS curve
The LM curve
The money market : Baumol model and Tobin model
The IS- LM model
The keynesian macroeconomic equilibrium
International economy: IS- LM model in an open economy
Economic growth

MATEMATICA FINANZIARIA

Prof.ssa Elisabetta Michetti

e-mail: elisabetta.michetti@unimc.it

degree course: L10-0/14

degree class: L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-S/06

module type: -

semester: I Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (C) R.L. D'ECCELSIA - L. GARDINI, *Appunti di Matematica finanziaria*, Giappichelli, Torino, 2009, Capitoli 1-6
2. (C) S. STEFANI - A. TORRIERO - G. ZAMBRUNO, *Elementi di Matematica Finanziaria e cenni di Programmazione Lineare*, Giappichelli, Torino, 2011, Capitoli 1-5
3. (C) C. Crenca, P. Fersini, G. Melisi, G. Olivieri, M. Pelle, *Elementi di matematica finanziaria*, Pearson, San Bonico, 2018,
4. (C) Castagnoli, Cigola, Peccati, *Financial Calculus with applications*, Egea, Cesano Boscone, 2013,
5. (C) De Angelis P., De Marchis R., Marino M., Martire A.L., *Lezioni di matematica finanziaria*, Giappichelli, Torino, 2019,
6. (C) Broverman Samuel A., *Matematica Finanziaria*, Egea, Milano, 2019, Sono da escludere i seguenti paragrafi: 1.8, 1.9, 2.4, 2.5, 3.5, 4.4, 4.5, 5.3, 5.4, 7.3 e 7.4.

aims:

The course pursues the main instruments for the evaluation of financial assets

prerequisites:

Course "Mathematics"

content:

Instruments for the evaluation of financial assets. - Elementary and complex financial transactions. - Financial regimes: discounting and capitalization. - Spot and forward contracts, annuities, depreciation and amortization. - Term structure of interest rates. - Evaluation of loans, portfolio. - Temporal and volatility indices.

MATEMATICA GENERALE

Prof.ssa Cristiana Mammana

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degree course: L10-0/14

degree class: L-18

total hours of tuition: 80

European Credit Transfer and Accumulation System (ECTS): 12

Discipline Scientific Sector: SECS-S/06

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (C) Angelo Guerraggio, *Matematica*, Pearson (collana Prentice Hall), Milano, 2018, Capitoli 1-11 e 14-17
2. (C) C.P. Simon & L.E. Blume, *Mathematics for Economists*, W. W. Norton, New York, 1994, chapters 1-14, 16-18
3. (C) A.Torriero, M. Scovenna, L. Scaglianti, *Manuale di Matematica Metodi e applicazioni*, CEDAM, Milano, 2009, Capitolo 10 escluso
4. (C) Marderden J and Weinstein A, *Calculus I*, Springer, NY, 1986,

aims:

The course pursues the main instruments to study functions of one real variable. The course also pursues the main instruments to the study of functions of two real variables and to find their extrema and to solve linear systems.

prerequisites:

Logic, sets and relations, elementary algebra, equations, inequalities, trigonometry, elementary functions.

content:

Functions, limits and continuity, differentiation: rules and derivatives of standard functions, graphics. Vectors and matrices, matrix operations, linear systems, optimization of functions of two variables and optimization with equality constraints, integration, fundamental theorem and integration methods.

SCIENZA DELLE FINANZE

Prof. Leo fulvio Minervini

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degree course: L10-0/14

degree class: L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/03

module type: -

semester: I Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (C) Rosen, H.S. e Gayer, T., *Scienza delle finanze*, McGraw-Hill, Milano, 2018, Capp. 3-8, 10-12, 14-20
2. (A) Bosi, P. (cur.), *Corso di scienza delle finanze*, Mulino, Bologna, 2019, Capp. I, III, VI, VIII

aims:

The aim of this course is to provide basic knowledge of government intervention into liberal economies, using a microeconomic approach, with regard to normative and positive issues of public expenditure, taxation and economic regulation.

prerequisites:

Basic knowledge of microeconomics and mathematics for economics.

content:

Contents of this course are:

- problems and methods of public finance and public economics;
- welfare economics;
- market (and government) failures: issues of efficiency and equity;
- social choice theory;
- public utilities and their economic regulation;
- public expenditure and the welfare state;
- tax theory;
- organization of the Italian fiscal system;
- major direct and indirect taxes;
- fiscal policy in the EU.

SOCIOLOGIA ECONOMICA E DELLA GLOBALIZZAZIONE

Prof. Gianluca Busilacchi

e-mail: gianluca.busilacchi@unimc.it

degree course: L10-0/14

degree class: L-18

logistic sharing: classe L-33

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SPS/09

module type: -

semester: II Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Trigilia C., *Sociologia economica (II volume)*, Il Mulino, Bologna, 2009, tutto tranne cap.2

aims:

The course is aimed at developing the capacity and tools to analyse the main issues in the field of economic sociology.

prerequisites:

(none)

content:

The course will deal with the main concepts and issues of economic sociology, such as: the crisis of fordism and the advent of flexible production models, models of capitalism, welfare state, systems of regulation, comparative political economy and the theory of modernization in the analysis of development.

STATISTICA

Prof.ssa Luisa Scaccia

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degree course: L10-0/14

degree class: L-18

total hours of tuition: 60

European Credit Transfer and Accumulation System (ECTS): 9

Discipline Scientific Sector: SECS-S/01

module type: -

semester: II Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) S. BORRA - A. DI CIACCIO, *Statistica - Metodologie per le scienze economiche e sociali*, McGraw-Hill, Milano, 2008, 1-4, 6, 8-14, 16-17
2. (C) Giuseppe Cicchitelli, Pierpaolo D'Urso, Marco Minozzo, *Statistica: principi e metodi*, Pearson, Milano, 2017, capp. 1-20
3. (C) Anderson and Finn, *The New Statistical Analysis of data*, Springer, New York, 1996, 1, 2, 3, 4.1, 4.3, 4.4, 5.1, 6.1, 6.2, 7, 8, 9, 10.1-10.4, 11.1-11.5, 13.1, 15.1-15.3

aims:

This course aims at providing students with the statistical foundation. At the end of the course, students will be able to perform simple univariate and bivariate exploratory and inferential analysis.

prerequisites:

Elements of logic and set theory, elementary algebra, equations, inequalities, elements of analytical geometry, elementary functions, elements of mathematical analysis. The course of Matematica generale is propedeutic

content:

Brief introduction to the statistics and to the statistical approach. Foundations of statistics for the study of univariate distribution: central tendency, variability, asymmetry. Notion of probability: the Kolmogorov's approach to the probability: primitive concepts, axioms and fundamental theorems. Random variables and the most largely used random variables: discrete variables Bernoulli, Binomial and Poisson; continuous variables Normal, chi-square, Student t, Fisher. Sample random variables: mean and variance. Estimators and their properties: unbiasedness, efficiency, consistency. Large numbers Weak-Law. Confidence Interval for sample means with known and unknown variance.

STORIA ECONOMICA

Prof. Roberto Lampa

e-mail: r.lampa@unimc.it

degree course: L10-0/14

degree class: L-18

total hours of tuition: 20, 40

European Credit Transfer and Accumulation System (ECTS): 3, 6

Discipline Scientific Sector: SECS-P/12

module type: -

semester: II Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Ciocca, P., *Ricchi per sempre? Una storia economica d'Italia (1796-2020)*, nuova edizione aggiornata, Bollati Boringhieri, Torino, 2020,
2. (A) Perri, S. e Lampa, R., *Il declino economico italiano. Dalla teoria ai fatti stilizzati*, EUM, Macerata, 2014,
3. (C) Andrea Brandolini, Romina Gambacorta e Alfonso Rosolia, *INEQUALITY AMID INCOME STAGNATION: ITALY OVER THE LAST QUARTER OF A CENTURY*, Banca d'Italia, Roma, 2017,

aims:

Understanding Italian economic history, the country's development and its crisis, after 1992

prerequisites:

Econ 101 contents, introductory elements of economics

content:

Italian economic history; Description of its topical stages; Critical reassessment of the Italian decline

ANALISI ECONOMICO FINANZIARIA DEI BILANCI FINANZIARIA DEI BILANCI - MOD. B

Prof. Bruno maria Franceschetti

ANALISI ECONOMICO

e-mail: bruno.franceschetti@unimc.it

degree course: L10-EA/14

degree class: L-18

total hours of tuition: 20

European Credit Transfer and Accumulation System (ECTS): 3

Discipline Scientific Sector: SECS-P/07

module type: -

semester: I Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (C) Beaver, W.H., *Financial ratios as predictors of failure*, Journal of Accounting Research, 4, 1966, 71-111
2. (C) Altman, E.I., *Financial ratios, discriminant analysis and the prediction of corporate bankruptcy*, Journal of Finance, vol.23, 1968, 589-609
3. (C) Beneish, M.D., *The Detection Of Earnings Manipulation*, Financial Analysts Journal, Vol.55(5), 1999, 24-36
4. (C) Healy, P. M., *The effect of bonus schemes on accounting decisions*, Journal of Accounting and Economics, 7, 1985, 85-107
5. (C) Jones, J. J., *Earnings management during import relief investigations*, Journal of Accounting Research, vol. 29 (2), 1991, 193-228
6. (C) DeAngelo, L. E., *Accounting numbers as market valuation substitutes: A study of management buyouts of public stockholders.*, Accounting Review, Accounting Review, 1986, 400-420
7. (C) Dechow, P., Ge, W., & Schrand, C., *Understanding earnings quality: A review of the proxies, their determinants and their consequences*, Journal of Accounting and Economics, 50(2), 2010, 344-401
8. (C) Dichev, I. D., Graham, J. R., Harvey, C. R., & Rajgopal, S., *Earnings quality: Evidence from the field.*, Journal of Accounting and Economics, 56(2), 2013, 1-33
9. (C) Lo, K., *Earnings management and earnings quality*, Journal of Accounting and Economics, 45(2), 2008, 350-357
10. (C) Marquardt, C. A., & Wiedman, C. I., *How are earnings managed? An examination of specific accruals*, Contemporary Accounting Research,, 21(2), 2004, 462-491
11. (C) Roychowdhury, S., *Earnings management through real activities manipulation*, Journal of accounting and economics, 42(3), 2006, 335-370

aims:

The aim of this course is to give participants a thorough introduction to bankruptcy prediction models and earnings management detection tools and techniques.

prerequisites:

Business administration (Economia Aziendale)
Accounting

content:

Bankruptcy prediction literature and models (Beaver 1966, Altman 1968, etc.).
Earnings quality, Earnings management and Earnings manipulation:
- an introduction to mainstream literature; and
- earnings management detection tools and techniques.

ECONOMIA E GESTIONE DELLE IMPRESE E MARKETING

GESTIONE DELLE IMPRESE - MOD. A

Prof.ssa Patrizia Silvestrelli

ECONOMIA E

e-mail: patrizia.silvestrelli@unimc.it

degree course: L10-EA/14

degree class: L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/08

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Roberto Cafferata, *Management in adattamento. Tra razionalità economica, evoluzione e imperfezione dei sistemi*, Il Mulino, Bologna, 2022,

aims:

The course is aimed at illustrating the firm's strategic management, by analysing the internal business functions and their interdependency, the main competitive strategies and the co-evolution relationship between firm and environment.

prerequisites:

Microeconomics

content:

The theories of firm

Governance e management: decisions and roles

Systemic approach to management

Business functions and operations

Market forces and sector analysis

Firm competitiveness

The relationship between firm and its environment

The competitive strategies

Organizational changes

ECONOMIA E GESTIONE DELLE IMPRESE E MARKETING

Prof.ssa Marta Giovannetti

MARKETING - MOD. B

e-mail: marta.giovannetti@unimc.it

degree course: L10-EA/14

degree class: L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/08

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Jim Blythe, Elena Cedrola, Jane Martin, *Fondamenti di marketing*, Pearson Prentice Hall, Milano, 2017, Pagine/Capitoli: Capitoli 1, 2, 3, 4, 5, 6, 7, 8, 9, 10 (solo pagina 304), 12.

aims:

Basic concepts, internal organization and operations, relations with the external environment, with particular reference to the Marketing function. Marketing activities are examined from a strategic and operational point of view.

prerequisites:

Basic knowledge of microeconomics and business economics. Any gaps will be filled by the teacher within the course.

content:

- Marketing and its role in the business.
- The relationships between business, environment and market. The analysis of the micro and macro environment.
- The purchasing behavior of consumers and organizations.
- Experiential marketing.
- Segmentation, targeting and positioning.
- The formulation of sales forecasts.
- The marketing information system, customer relationship management and market research.
- Product strategies, product life cycle. Product innovation.
- Pricing strategies.
- Distribution strategies.
- Communication strategies.
- Marketing plans.

FISCALITA' D'IMPRESA

Prof. Giuseppe Rivetti

FISCALITA D'IMPRESA

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degree course: L10-EA/14

degree class: L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: IUS/12

module type: -

semester: II Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (C) Angelo Contrino, Alberto Marcheselli, Enrico Marella, *Codice tributario*, Giappichelli, Torino, 2020,
2. (A) Angelo Contrino, Eugenio Della Valle et al. (a cura di), *Fondamenti di Diritto tributario*, CEDAM, Padova, 2022, intero volume
3. (A) Giuseppe Rivetti, *Il disordine tributario*, Giappichelli, Torino, 2021,

aims:

Knowledge of the fundamental national and foreign institutions of tax legislation in business, companies and business groups (with practical insights).

prerequisites:

NO

content:

- European tax harmonization
- Tax and Tax-payer relationships with taxation.
- Tax ruling
- Preliminary investigation phase. The individual tax acts and the different types of detection.
- The Italian tax system.
- World wide taxation.
- Taxation of companies.
- Taxation of corporate groups.
- Tax penalties.
- Tax trial and competence.

ORGANIZZAZIONE AZIENDALE

Prof. Alberto Zanutto

e-mail: alberto.zanutto@unimc.it

degree course: L10-EA/14

degree class: L-18

total hours of tuition: 60

European Credit Transfer and Accumulation System (ECTS): 9

Discipline Scientific Sector: SECS-P/10

module type: -

semester: II Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (C) Jo Hatch, Mary, *Teoria dell'organizzazione*, Il Mulino, Bologna, 2022,
2. (A) Daft, Richard L., *Organizzazione aziendale*, Maggioli Editore, Santarcangelo di Romagna, 2021,

aims:

The course aims to provide the theoretical and applicative elements necessary for analysing various organisational architectures. By the end of the course, students will know how to perform in different organisational configurations.

prerequisites:

None

content:

Students at the end of the course will be able to recognise the different organisational configurations, their component parts and be aware of the main complexities that organisations face such as environment, technology, human resources, culture and working practices.

Through participatory classroom work, content will also be explored in the form of cases, stories and research experiences.

Themes explored during the class:

Organisational design;

Mapping organisational processes;

Basic procedures for personnel selection and recruitment;

Analysis of various organisational structures;

Change management: approaches, methods;

Technologies and digitalisation.

PROGRAMMAZIONE E CONTROLLO E ANALISI DEI COSTI

CONTROLLO E ANALISI DEI COSTI - MOD. A

Prof.ssa Francesca Bartolacci

PROGRAMMAZIONE E

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degree course: L10-EA/14

degree class: L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/07

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Chiucchi, Iacoviello, Paolini, *Controllo di gestione. Strutture, processi, misurazioni.*, Giappichelli, Torino, 2021, Studiare integralmente le seguenti parti: I, III e IV

aims:

The module A of the course aims describing the management control systems: the budgeting and reporting processes.

prerequisites:

Business administration and accounting.

content:

The main subjects of the module A are:

- strategic planning;
- the definition of budget;
- sales' budget;
- production budget;
- investment and cash budget;
- the master budget;
- reporting system.

PROGRAMMAZIONE E CONTROLLO E ANALISI DEI COSTI CONTROLLO E ANALISI DEI COSTI - MOD. B

Prof.ssa Michela Soverchia

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degree course: L10-EA/14

degree class: L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/07

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Lino Cinquini, *Cost management. Volume I*, Giappichelli, Torino, 2017, tutto

aims:

The part B of the course aims to describe the management control systems, with particular focus on the main principles and tools of cost management and accounting.

prerequisites:

Business administration and accounting.

content:

The main subjects of the part B of the course are:

- management accounting and costs;
- the break-even analysis;
- product costing and cost accounting;
- direct costing and full costing;
- activity based costing.

PROGRAMMAZIONE E

REVISIONE AZIENDALE

Prof. Giorgio Gentili

REVISIONE AZIENDALE - MOD. A

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degree course: L10-EA/14

degree class: L-18

total hours of tuition: 20

European Credit Transfer and Accumulation System (ECTS): 3

Discipline Scientific Sector: SECS-P/07

module type: -

semester: I Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) LUCIANO MARCHI, *Revisione aziendale e sistemi di controllo interno*, GIUFFRÈ, Milano, 2019, Tutto il volume
2. (C) GIORGIO GENTILI, *La nuova revisione legale dei conti con gli ISA Italia*, CESI MULTIMEDIA, MILANO, 2016, Tutto il volume

aims:

Target course: provide the conceptual and operational tools concerning the audit.

prerequisites:

Knowledge of the following topics:

- Principles and logic concerning the preparation of the financial statements;
- Business Economics;
- Accounting.

content:

- Introduction to corporate auditing
- The legal and regulatory framework in the statutory audit
- The conceptual framework of the statutory audit
- Statutory audit in Srl, Spa and Cooperatives
- Acceptance, revocation, resignation and consensual termination of the statutory audit
- Application of auditing techniques to specific areas of the financial statements
- Collegio sindacale
- The final phase of the statutory audit process
- Register of statutory auditors, internship and training, responsibilities, crimes and sanctions
- Legislative Decree 231/01

REVISIONE AZIENDALE

Prof. Luca Tombolini

REVISIONE AZIENDALE - MOD. B

e-mail: ltombolini@deloitte.it

degree course: L10-EA/14

degree class: L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/07

module type: -

semester: I Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Luciano Marchi, *Revisione aziendale e sistemi di controllo interno*, Giuffrè, Milano, 2019, tutto il volume

aims:

A knowledge of Auditing standards applicable in Italy (ISA Italia). How to plan and perform an audit in order to obtain a reasonable basis to express an audit opinion on a Financial statements (prepared under ITA GAAP)

prerequisites:

A basic knowledge of the following subjects:

- Business economics
- Accounting
- Principles and methodologies about preparation of a Financial statements

content:

- Checking on the accounting and audit of a Financial statements;
- Understanding and testing of the adequacy of internal control environment to have a reasonable assurance about integrity and reliability of accounting information included in a Financial statements (and consolidated Financial Statements)
- How to assess a control risk approach on Financial statements and plan appropriate audit procedures consequently
- How to perform substantive audit procedures (test of transaction) and sampling techniques on the ongoing accounting entries in a fiscal year

ANALISI ECONOMICO FINANZIARIA DEI BILANCI FINANZIARIA DEI BILANCI – MOD. A

Prof. Bruno maria Franceschetti

ANALISI ECONOMICO

e-mail: bruno.franceschetti@unimc.it

degree course: L10-EA/14, L10-EB/14 **degree class:** L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/07

module type: -

semester: I Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) L. Marchi, A. Paolini, A. Quagli, *Strumenti di analisi gestionale V edizione*, Giappichelli, Torino, 2019, Pagine 1-100 (Parte Prima del libro di testo)
2. (C) Giunta F., *Il Capitale netto di garanzia a tutela dei creditori*, Amministrazione e Finanza n. 9, milano, 1997,
3. (C) Giunta F., *Il bilancio letto per aree di gestione*, Amministrazione e Finanza n. 20, milano, 1997,
4. (C) Giunta F., *Il capitale circolante netto commerciale*, Amministrazione e Finanza n. 19, milano, 1998,

aims:

To provide students with the basic elements of the economic and financial analysis of companies.

prerequisites:

Business administration (Economia Aziendale)
Accounting

content:

Financial statement analysis following a prescribed routine with standard financial ratios.

DIRITTO COMMERCIALE

Prof. Maurizio Sciuto

DIRITTO COMMERCIALE - MOD. A

e-mail: _

degree course: L10-EA/14, L10-EB/14 **degree class:** L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: IUS/04

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Aa. Vv. (a cura di M. Cian), *Diritto commerciale I e III*, Giappichelli, Torino, 2017, Pagine/Capitoli: Vol. I: tutto, tranne i §§ 17 (compreso nel Mod. B) 18 e 19 (mercato e contratti di impresa); Vol. III: §§ 9 - 23

aims:

Training the student in legal argumentation, applying principles and rules of commercial law to concrete problems, analyzed also through the answer to questions formulated in case-based terms.

prerequisites:

Knowledge of the basics of Private Law is recommended

content:

Commercial Law: an introduction.

Definition of enterprise.

Classes of entrepreneurs.

Trademark.

The firm.

Competition Law. Joint ventures.

Companies: an introduction

Joint-stock company

DIRITTO COMMERCIALE

Prof. Maurizio Sciuto

DIRITTO COMMERCIALE - MOD. B

e-mail: _

degree course: L10-EA/14, L10-EB/14 **degree class:** L-18

total hours of tuition: 20

European Credit Transfer and Accumulation System (ECTS): 3

Discipline Scientific Sector: IUS/04

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Autori Vari (a cura di M. Cian), *Diritto commerciale vol. IV*, Giappichelli, Torino, 2020, pagine 151 - 175; 208-238
2. (A) Autori Vari (a cura di M. Cian), *Diritto commerciale vol. III*, Giappichelli, Torino, 2017, Vol. III, §§ 25-31 e 36-38.

aims:

Training the student in legal argumentation, applying principles and rules of commercial law to concrete problems, analyzed also through the answer to questions formulated in case-based terms.

prerequisites:

Knowledge of the basics of Private Law is recommended

content:

Limited Liability Company.
Merger & Acquisitions
Banking contracts

DIRITTO COMMERCIALE

Prof. Andrea Luigi Niutta

DIRITTO COMMERCIALE - MOD. C

e-mail: andrealuigi.niutta@unimc.it

degree course: L10-EA/14, L10-EB/14 **degree class:** L-18

total hours of tuition: 20

European Credit Transfer and Accumulation System (ECTS): 3

Discipline Scientific Sector: IUS/04

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (A) M. CIAN (a cura di), *Diritto commerciale*, Giappichelli, Torino, 2020, VOL. III (DIRITTO DELLE SOCIETA'): Sezione PRIMA solo per non frequentanti: tutta; Sezione SECONDA: tutta; Sezione TERZA: Le obbligazioni (pp. 364-381); Sezione QUARTA: I titoli di debito (pp. 682-684); Sezione SESTA: tutta

aims:

Knowledge relating to the discipline of commercial law with particular reference to: partnerships and capital companies.

prerequisites:

Private law and Public law.

content:

The course deals with the law of partnerships and, in relation to capital companies, the regulation of groups of companies, the establishment of assets and funding in Spa, the issue of bonds and the debt securities for Srl.

FINANZIAMENTI DI AZIENDA

Prof.ssa Anna grazia Quaranta

e-mail: annagrazia.quaranta@unimc.it

degree course: L10-EA/14, L10-EB/14 **degree class:** L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/11

module type: -

semester: II Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) G. Forestieri, *Corporate & Investment Banking*, EGEA, Milano, 2018, Capitoli 1, 2, 4, 5, 6, 7, 8, 9, 10, 11, 12, 14, 15, 16 e 17

aims:

Knowledge of alternative forms of business financing to bank financing services. The aim is to assess the appropriateness and convenience of the different possibilities.

prerequisites:

Financial Mathematics, Business Economics, Economics of Financial Intermediaries.

content:

The financial structure choices within the capital budgeting decisions.

The different types of financial requirements.

The basic characteristics of the optimal financial structure.

Analysis of the cost of capital determinants.

Financing instruments, alternative to bank financing services.

Analysis of the consistency with the type of financial requirement and in particular:

- the collection of risk capital and the financial valuation techniques of a company;
- issues of debt instruments;
- hybrid loans;
- project financing;
- equity crowdfunding.

ISTITUZIONI DI DIRITTO PRIVATO

Prof. Luca Barchiesi

e-mail: lucbarc@libero.it

degree course: L10-EA/14, L10-EB/14 **degree class:** L-18

total hours of tuition: 60

European Credit Transfer and Accumulation System (ECTS): 9

Discipline Scientific Sector: IUS/01

module type: -

semester: I Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Massimo Paradiso, *Corso di istituzioni di diritto privato*, Giappichelli, Torino, 2020, Dal cap. 1 al cap. 54; dal cap. 57 al cap. 70.
2. (A) Giovanni Perlingieri - Marco Angelone, *Codice civile*, Edizioni Scientifiche Italiane, Napoli, 2021,

aims:

The student must be able to correctly frame the issues, to systematically place the norms and principles, to argue the solutions, through the use of language and technical-legal vocabulary.

prerequisites:

Knowledge of public law.

content:

Private law. Private autonomy. The person. The communities of life. Successions and donations. The institutions. Protected interests. Protections and financial liability. Typical contracts.

ISTITUZIONI DI DIRITTO PUBBLICO

Prof.ssa Barbara Malaisi

e-mail: malaisi@unimc.it

degree course: L10-EA/14, L10-EB/14 **degree class:** L-18

total hours of tuition: 60

European Credit Transfer and Accumulation System (ECTS): 9

Discipline Scientific Sector: IUS/09

module type: -

semester: II Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) MAZZIOTTI DI CELSO - SALERNO, *ISTITUZIONI DI DIRITTO PUBBLICO*, CEDAM, PADOVA, 2015, INTERO VOLUME

aims:

basic knowledge of italian public law

prerequisites:

(none)

content:

institutions, acts and activities of italian government sistem

MICROECONOMIA 1

Prof. Luca Riccetti

e-mail: luca.riccetti@unimc.it

degree course: L10-EA/14, L10-EB/14 **degree class:** L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/01

module type: -

semester: I Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Bernheim, Whinston, *Microeconomia*, McGraw-Hill, Milano, 2017, Capitoli 3-10, 12
2. (A) Becchetti, Bruni, Zamagni, *Microeconomia. Un testo di economia civile*, il Mulino, Bologna. Seconda edizione., 2014, Capitoli 1.1-1.12, 7, 9, 10, 11, 12
3. (C) Sloman, Wride, Garratt, *Microeconomia*, Pearson, Milano. Nona edizione, 2017, Capitoli 1, 4, 5, 8, 9, 10

aims:

The aim of the course is to introduce the Microeconomic theory, in order to understand the behaviour of households and firms.

prerequisites:

Some mathematical skills are very useful.

content:

- Introduction to microeconomics
- Consumer theory
- Production theory
- New corporate theories and corporate social responsibility.
- Behavioural economics, hints on heterogeneity and aggregation problems.

MICROECONOMIA 2

Prof. Luca Riccetti

e-mail: luca.riccetti@unimc.it

degree course: L10-EA/14, L10-EB/14 **degree class:** L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/01

module type: -

semester: II Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Bernheim, Whinston, *Microeconomia*, McGraw-Hill, Milano, 2017, Capitoli 1, 2, 8, 11, 13-20
2. (A) Becchetti, Bruni, Zamagni, *Microeconomia. Un testo di economia civile*, il Mulino, Bologna. Seconda edizione., 2014, Capitoli 1.13-1.22, 13
3. (C) Sloman, Wride, Garratt, *Microeconomia*, Pearson, Milano. Nona edizione, 2017, Capitoli 2, 3, 6, 7, 11, 12

aims:

The aim of the course is to introduce the Microeconomic theory, its methods, its main topics and implications, in particular concerning markets and market failures.

prerequisites:

Some mathematical skills and Microeconomics 1 are useful .

content:

- Hints on history of economic thought
- Perfectly competitive market
- General economic equilibrium, efficiency and equality
- Hints on game theory
- Monopoly and oligopoly
- Externalities and public goods
- Information asymmetries
- Growth and environmental sustainability.

POLITICA ECONOMICA

Prof. Paolo Ramazzotti

e-mail: ramazzotti@unimc.it

degree course: L10-EA/14, L10-EB/14 **degree class:** L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/02

module type: -

semester: I Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) V. Valli, A. Geuna, R. Burlando, *Politica economica e macroeconomia*, Carocci, Roma, 2015, Tutto, escluso: appendici 2.1 e 3.1; parr. da 5.4 a 5.6; capp. 6 e 8 ; parr. da 13.3 a 13.7

aims:

The aim of the course is to allow students to understand what goals policymakers pursue and how they pursue them. It also provides the skills to understand the degrees of discretion that economic actors, including policymakers, have.

prerequisites:

Basic knowledge of microeconomics and macroeconomics

content:

1. Macroeconomic Policy
2. Open economies
3. Inflation, Public finance and private finance
4. Sustainable development
5. Knowledge economy
6. Theory of economic policy
7. The world economy
8. The European economy
9. The Italian economy

ECONOMIA AZIENDALE

Prof.ssa Antonella Paolini

e-mail: paolini@unimc.it

degree course: L10-EA/14, L10-EB/14, L10-ECI/14

degree class: L-18

total hours of tuition: 60

European Credit Transfer and Accumulation System (ECTS): 9

Discipline Scientific Sector: SECS-P/07

module type: -

semester: I Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) L. Marchi, A. Paolini (a cura di), *Introduzione all'economia aziendale. Il sistema delle operazioni e le condizioni di equilibrio aziendale*, XI ed., Giappichelli, Torino, 2021, interamente

aims:

The acquisition of theoretical skills by the student.

Teaching aims to provide the student with the basic elements for a primary

Economic knowledge of companies. The method used goes from the analysis of processes and business operations.

prerequisites:

nothing

content:

The contents of the program can be summarized as follows:

1. Production factors
2. business model analysis model
3. processes for the acquisition / use of funding sources
4. Acquisition / use processes of the different categories of productive factors
5. Processes of transforming production factors into products (goods / services)
6. Product sales processes
7. Processes of formation of the management result (determination of the income and capital of operation)
8. Economic, financial and balance equilibrium
9. evolution of business size analysis systems
10. reading of the main schemes of income and capital tables

ECONOMIA E STRUMENTI DEGLI INTERMEDIARI FINANZIARI

E.S.I.F.- MOD.

A

Prof.ssa Anna grazia Quaranta

e-mail: annagrazia.quaranta@unimc.it

degree course: L10-EA/14, L10-EB/14, L10-ECI/14

degree class: L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/11

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (A) BANFI A., BIASIN M., BORRONI M., ORIANI M. E RAGGETTI G., *ECONOMIA DEGLI INTERMEDIARI FINANZIARI*, ISEDI, Torino, 2017, Capitoli 1, 2, 3, 4, 5, 6, 7, 8.
2. (C) Ferrari A., Gualandri E., Landi A., Vezzani P., *IL SISTEMA FINANZIARIO: funzioni mercati e intermediari*, Giappichelli, Torino, 2018, Intero libro

aims:

Students will be able to understand the main functions of financial intermediaries of the financial system.

prerequisites:

Business Economics; Financial Mathematics.

content:

1. Operators and functions of the financial system.
2. Circuits of intermediation.
3. Currency and payment system.
4. Banks and monetary policy.
5. Financial regulation.
6. Financial markets.
7. Financial intermediary.

RAGIONERIA

Prof. Ermanno Zigiotti

e-mail: ermanno.zigiotti@unimc.it

degree course: L10-EA/14, L10-EB/14, L10-ECI/14

degree class: L-18

total hours of tuition: 80

European Credit Transfer and Accumulation System (ECTS): 12

Discipline Scientific Sector: SECS-P/07

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Marchi Luciano, *Contabilità d'impresa e valori di bilancio (6ª ed.)*, Giappichelli, Torino, 2018,
2. (A) Quagli Alberto, *Bilancio di esercizio e principi contabili (10ª ed.)*, Giappichelli, Torino, 2021,

aims:

Double book-keeping and financial accounting in small-medium enterprises

prerequisites:

Business administration

content:

Double book-keeping: theory and techniques of financial accounting.

Ita-Gaap: applications.

Civil law and fiscal regulation of balance sheet in Italy.

ECONOMIA DELLA BANCA

Prof. Massimo Biasin

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degree course: L10-EB/14

degree class: L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/11

module type: -

semester: I Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Biasin M., Cosma S., Oriani M., *La banca. Istituzione e impresa*, Isedi, Torino, 2013, Capp. 2; 3.3; 8; 11; 12; 14; capp. 1 e 9 solo lettura "critica"
2. (A) Banfi A., Biasin M., Borroni M., Oriani M., *Economia degli intermediari finanziari*, Isedi, Torino, 2022, Cap. 2, 6 e 8.2 (solo par. 2)
3. (A) Kpmg (presentazione), *IFRS 9 - Strumenti finanziari*, Kmpg, Milano, 2021,

aims:

The course offers an organic analysis of banks' (Mod. A) functions and main business areas considering risks and regulation. The course covers credit (risk) & fund policies, liquidity & asset-liability management in a risky perspective.

prerequisites:

Students are required to be familiar with the basics of financial intermediaries and instruments. Students are expected to know the basics of financial mathematics.

Links to: Capital Markets Course.

content:

1. Banks' Nature and Intermediation Models.
2. Main Business Functions, Activities & Risks.
3. (Prudential) Regulation and Safety Net. Governance structure and internal control system.
4. Bank Financial Statements (IFRS) & Source and Use of Bank Funds.
5. Loan (Risk) Policies.
6. Funding.
7. Principles of Liquidity Management.
8. Principles of Asset-Liability Management.
9. Main Components of the Banking Capital.

ECONOMIA DELLE ASSICURAZIONI

Prof.ssa Anna grazia Quaranta

e-mail: annagrazia.quaranta@unimc.it

degree course: L10-EB/14

degree class: L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/11

module type: -

semester: II Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) F. Santoboni, *Manuale di gestione assicurativa. Aspetti regolamentari, di governance e operativi*, Walters Kluwer-CEDAM, Padova, 2018, Capitoli 1, 2, 3, 4, 5, 6, 7, 8, 9, 10, 14

aims:

TECHNICAL AND REGULATORY BASIS FOR THE PROCESSING OF AN INSURANCE COMPANY.

BASIC KNOWLEDGE ABOUT PRODUCTS, BALANCE SHEET, SUPERVISION AND MARKET IN THE INSURANCE SECTOR.

prerequisites:

Financial Mathematics; Accounting, Economics of Financial Intermediaries.

content:

- Financial and insurance markets.
- Insurance risks and financial risks.
- Insurance and banking institutions.
- The balance sheet of an insurance company.
- Supervision of insurance companies.
- Insurance Products and their distribution

ECONOMIA E STRUMENTI DEGLI INTERMEDIARI FINANZIARI

E.S.I.F. - MOD.

B 2

Prof.ssa Emanuela Giacomini

e-mail: EMANUELA.GIACOMINI@unimc.it

degree course: L10-EB/14

degree class: L-18

total hours of tuition: 20

European Credit Transfer and Accumulation System (ECTS): 3

Discipline Scientific Sector: SECS-P/11

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Tagliavini G., Poletti L. e Ronchini B., *STRUMENTI FINANZIARI E CREDITIZI 4/ED*, Mc Graw Hill, Milano, 2022, comunicati in aula

aims:

Students will be able to understand the main type of financial services and operations carried out by a bank and to understand the main features of financial instruments.

prerequisites:

Business Economics, Economics of financial intermediaries (mod. A)

content:

1. Bank products and operations.
2. Payment instruments.
3. Financial services

MERCATI E INVESTIMENTI IMMOBILIARI E MOBILIARI

INVESTIMENTI IMMOBILIARI - MOD.A

Prof. Massimo Biasin

MERCATI E

e-mail: massimo.biasin@unimc.it

degree course: L10-EB/14

degree class: L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/11

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (A) D. Ling, W. Archer, *Real Estate Principles: A Value Approach.*, McGrawHill Education, Upper Saddle River, New Jersey, 2018, I capitoli di riferimento verranno indicati dal docente con avviso nella pagina web del corso. Per ediz. preced. valgono le parti corrispondenti.
2. (A) M. Biasin, *L'investimento immobiliare*, Il Mulino, Bologna, 2005, Capp. 1 (no par. 4); 2;
3. (A) A. Banfi, M. Biasin, M. Borroni, M. Oriani, *Economia degli intermediari finanziari*, Isedi, Torino, 2022, Cap. 10.6.3.

aims:

Organic overview of the structure & size of the real estate (RE) market. Illustration of the benefits of wealth's diversification in RE by debating investment options. Links between capital & RE markets via RE valuation models & market data

prerequisites:

Students are required to be familiar with financial instruments and capital markets' structure. Students are expected to know the basics of financial mathematics and statistics.

Links to: Capital Markets Course.

content:

1. Real estate (RE) assets and markets: structure & segmentation.
2. Space & Property-Market.
3. Real estate peculiarities as asset class.
4. Investment options: property and equity real estate.
5. Italian Real Estate Investment Trusts & Funds: Characteristics & Peculiarities.
6. Real estate assets' valuation principles.
7. Measuring risk and return of RE assets.
8. Intersectorial diversification issues and examples.

MERCATI E INVESTIMENTI IMMOBILIARI E MOBILIARI INVESTIMENTI MOBILIARI - MOD. B

Prof.ssa Emanuela Giacomini

MERCATI ED

e-mail: EMANUELA.GIACOMINI@unimc.it

degree course: L10-EB/14

degree class: L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/11

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Banfi, A., Nadotti L., Tagliavini G. e Valletta M., *Economia del Mercato Mobiliare*, Isedi, Torino, 2016, cap. 1, 7, 8, 9, 11 e 13
2. (A) Gandolfi G., *Scelta e gestione degli investimenti Finanziari*, Bancaria Editrice, Roma, 2018, Cap.1 (fino a pag. 68), 2, 3 (solo par. 3.1 e 3.2), 8 e 9.9.

aims:

The main Objectives of this class include understanding the organization of primary and secondary markets, financial instruments valuation techniques, trading techniques and portfolio analysis.

prerequisites:

Financial Intermediaries and Financial Mathematics

content:

The securities market and its functions

The organizational forms of the securities market

Secondary markets in Italy

The main financial instruments traded on secondary markets (equities , bonds and mutual funds)

IPO listing process

Valuation of securities

Portfolio Theory

ECONOMIA E STRUMENTI DEGLI INTERMEDIARI FINANZIARI

E.S.I.F. - MOD.

B 1

Prof.ssa Emanuela Giacomini

e-mail: EMANUELA.GIACOMINI@unimc.it

degree course: L10-EB/14, L10-ECI/14 **degree class:** L-18

total hours of tuition: 20

European Credit Transfer and Accumulation System (ECTS): 3

Discipline Scientific Sector: SECS-P/11

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Tagliavini G., Poletti L. e Ronchini B., *STRUMENTI FINANZIARI E CREDITIZI 4/ED*, Mc Graw Hill, Milano, 2022, comunicati in aula

aims:

Students will be able to understand the main type of financial services and operations carried out by a bank and to understand the main features of financial instruments.

prerequisites:

Business Economics, Accounting and mathematics

content:

Financial instruments: bonds, shares, derivatives, mutual funds, insurance and asset management

DIRITTO COMMERCIALE E DELLA PROPRIETA' INTELLETTUALE

COMMERCIALE - MOD. A

Prof. Maurizio Sciuto

DIRITTO

e-mail: _

degree course: L10-ECI/14 **degree class:** L-18 **logistic sharing:** classe L-18

total hours of tuition: 40, 80

European Credit Transfer and Accumulation System (ECTS): 6, 12

Discipline Scientific Sector: IUS/04

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Aa. Vv. (a cura di M. Cian), *Diritto commerciale I e III*, Giappichelli, Torino, 2017, Pagine/Capitoli: Vol. I: tutto, tranne i §§ 17 (compreso nel Mod. B) 18 e 19 (mercato e contratti di impresa); Vol. III: §§ 9 - 23

aims:

Training the student in legal argumentation, applying principles and rules of commercial law to concrete problems, analyzed also through the answer to questions formulated in case-based terms.

prerequisites:

Knowledge of the basics of Private Law is recommended

content:

Commercial Law: an introduction.

Definition of enterprise.

Classes of entrepreneurs.

Trademark.

The firm.

Competition Law. Joint ventures.

Companies: an introduction

Joint-stock company

DIRITTO COMMERCIALE E DELLA PROPRIETA' INTELLETTUALE

COMMERCIALE - MOD. A

Prof. Maurizio Sciuto

DIRITTO

e-mail: _

degree course: L10-ECI/14 **degree class:** L-18 **logistic sharing:** classe L-18

total hours of tuition: 40, 80

European Credit Transfer and Accumulation System (ECTS): 6, 12

Discipline Scientific Sector: IUS/04

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Aa. Vv. (a cura di M. Cian), *Diritto commerciale I e III*, Giappichelli, Torino, 2017, Pagine/Capitoli: Vol. I: tutto, tranne i §§ 17 (compreso nel Mod. B) 18 e 19 (mercato e contratti di impresa); Vol. III: §§ 9 - 23

aims:

Training the student in legal argumentation, applying principles and rules of commercial law to concrete problems, analyzed also through the answer to questions formulated in case-based terms.

prerequisites:

Knowledge of the basics of Private Law is recommended

content:

Commercial Law: an introduction.

Definition of enterprise.

Classes of entrepreneurs.

Trademark.

The firm.

Competition Law. Joint ventures.

Companies: an introduction

Joint-stock company

DIRITTO COMMERCIALE E DELLA PROPRIETA' INTELLETTUALE PROPRIETA' INTELLETTUALE - MOD. B

Prof.ssa Miria Ricci

DIRITTO DELLA

e-mail: miria.ricci@unimc.it

degree course: L10-ECI/14

degree class: L-18

total hours of tuition: 20, 40

European Credit Transfer and Accumulation System (ECTS): 3, 6

Discipline Scientific Sector: IUS/04

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Ghidini, Cavani (a cura di), *Proprietà intellettuale e concorrenza.*, Zanichelli, Bologna, 2022, Capitolo primo. Capitolo quarto. Capitolo sesto.
2. (C) Aa.Vv. (a cura di M. Cian), *Diritto commerciale. I. Diritto dell'impresa*, Giappichelli, Torino, 2020, §17. Tecnologia e design (pag. 282-304)
3. (C) Auteri, Floridaia, Mangini, Olivieri, Ricolfi, Romano, Spada, *Diritto industriale. Proprietà intellettuale e concorrenza.*, Giappichelli, Torino, 2020, Parte VII - Diritto di autore (pag. 623-777).

aims:

The course is intended to provide students with knowledge of Intellectual Property Law with a detailed study, especially about analysis of intellectual property rights.

prerequisites:

It is required the knowledge of Private Law.

content:

1. Patents.
2. Industrial design rights.
3. Copyright

**DIRITTO COMMERCIALE E DELLA PROPRIETA' INTELLETTUALE
PROPRIETA' INTELLETTUALE - MOD. B**

Prof.ssa Miria Ricci

DIRITTO DELLA

e-mail: miria.ricci@unimc.it

degree course: L10-ECI/14 **degree class:** L-18 **logistic sharing:** classe L-18

total hours of tuition: 20, 40

European Credit Transfer and Accumulation System (ECTS): 3, 6

Discipline Scientific Sector: IUS/04

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

(to be specified)

aims:

(to be included)

prerequisites:

(to be included)

content:

(to be included)

DIRITTO PRIVATO E DEI CONTRATTI INTERNAZIONALI INTERNAZIONALI - MOD. B

Prof. Francesco Bottoni

CONTRATTI

e-mail: francesco.bottoni@unimc.it

degree course: L10-ECI/14

degree class: L-18

total hours of tuition: 20

European Credit Transfer and Accumulation System (ECTS): 3

Discipline Scientific Sector: IUS/04

module type: -

semester: I Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) F. Bortolotti, *Il contratto internazionale. Manuale teorico-pratico*, Wolters Kluwer-Cedam, Milano, 2017, Capitoli 1.1-1.6 (con esclusione dei par. 1.1.1 e 1.1.2), 2.1-2.7, 6, 7.1-7.3, 7.8 (con esclusione dei par. 7.8.3.3 e 7.8.4.3)

aims:

To handle legal aspects of international contract law.

prerequisites:

Basics of private law.

content:

Basics principles. Applicable law. Formation of international contracts. International sale contract. Distribution agreements.

DIRITTO PRIVATO E DEI CONTRATTI INTERNAZIONALI MOD. A

Prof. Francesco Bottoni

e-mail: francesco.bottoni@unimc.it

degree course: L10-ECI/14

degree class: L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: IUS/01

module type: -

semester: I Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Enrico del Prato, *Le basi del Diritto civile*, Giappichelli, Torino, 2021, Cap. 1, 2 (par. 20-22, 24-86), 3 (ad esclusione dei par. 113, 121-125), 6, 7 (par. 229, 241, 242, 244, 246-262, 265-268), 8, 9 (par. 288-292, 303, 306, 308, 309, 311, 312 318, 323).

aims:

The course aims to give an adequate knowledge of principles and rules of Private law.

prerequisites:

None.

content:

Introductory concepts. Private autonomy. Contracts. Natural persons. Intermediate communities. Obligations.

DIRITTO PRIVATO -

DIRITTO PUBBLICO NAZIONALE, EUROPEO E INTERNAZIONALE

Prof.ssa Barbara Malaisi

e-mail: malaisi@unimc.it

degree course: L10-ECI/14

degree class: L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: IUS/09

module type: -

semester: I Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) MAZZIOTTI DI CELSO - SALERNO, *ISTITUZIONI DI DIRITTO PUBBLICO*, CEDAM, PADOVA, 2020, capp. 1, 2, 3, 5, 6, 7, 12, 13, 14, 15, 16, 19 parr. 1-2-3-4, 20
2. (A) Barbera-Fusaro, *Corso di diritto costituzionale*, Mulino, Bologna, 2020, capitoli 3-4

aims:

basic knowledge of italian, european and international public law

prerequisites:

(none)

content:

institutions, acts and activities of italian, european and international government system

ECONOMIA E TECNICA DEGLI SCAMBI INTERNAZIONALI

Prof.ssa Patrizia Silvestrelli

e-mail: patrizia.silvestrelli@unimc.it

degree course: L10-ECI/14

degree class: L-18

total hours of tuition: 60

European Credit Transfer and Accumulation System (ECTS): 9

Discipline Scientific Sector: SECS-P/08

module type: -

semester: II Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Valdani Enrico, Bertoli Giuseppe, *Marketing internazionale*, Egea, Milano, 2018,

aims:

The course is aimed at describing the management issues faced by companies when expanding in foreign countries. The course provides students the skills to comprehend international strategies and worldwide business relationships.

prerequisites:

Microeconomics

content:

Markets globalization
Firms' orientation toward international markets
Foreign markets analysis
Entry barriers
Strategies for international markets
Export
Alliances and cooperations
Foreign direct investments
Managing cross-cultural relationships
International logistics
Contracts and agreements for international trade

ECONOMIA INTERNAZIONALE

Prof.ssa Margherita Scoppola

ECONOMIA INTERNAZIONALE - MOD. A

e-mail: scoppola@unimc.it

degree course: L10-ECI/14

degree class: L-18

logistic sharing: classe L-36

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/01

module type: -

semester: I Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Paul R. Krugman, Maurice Obstfeld, Marc Melitz, *Economia internazionale 1.*, Pearson Unidcesima edizione, Milano, 2019, 1,2,3,5,6,7,8,9,10,11,12

aims:

The course aims at offering the basic knowledge of the theories of international trade and the analysis of trade policies.

prerequisites:

Basci knowledge of Microeconomics

content:

Trade theories (Ricardo, Hecksher-Ohlin and the general model of trade; economies of scale and firms in the global economy); tools, political economy and controversies in trade policies;

ECONOMIA INTERNAZIONALE

Prof.ssa Domenica Tropeano

ECONOMIA INTERNAZIONALE - MOD. B

e-mail: tropeano@unimc.it

degree course: L10-ECI/14

degree class: L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/01

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

(to be specified)

aims:

to be able to read and understand international reports on the international economy issued by international organizations.

prerequisites:

macroeconomics

content:

balance of payments accounting

models of exchange rates

monetary policy and fiscal policy in an open economy

international monetary system

ECONOMIA REGIONALE E URBANA

Prof.ssa Eleonora Cutrini

e-mail: eleonora.cutrini@unimc.it

degree course: L10-ECI/14

degree class: L-18

logistic sharing: classe L-33

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/01

module type: -

semester: II Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Bruzzo, A., *Analisi economica del territorio. Letture sulla scienza economica regionale*, Aracne Editrice, Roma, 2015, Capitoli 1,2,3,4,5,6,7,8 e 9 della parte I; capitoli 3,4,5,6 della parte II.
2. (C) Viesti G., Prota F., *Le nuove politiche regionali dell'Unione Europea*, Il Mulino, terza edizione, Bologna, 2007, Capitoli I, IV, V, VII e VIII
3. (A) Commissione Europea, *La coesione in Europa in vista del 2050: Ottava relazione sulla coesione economica, sociale e territoriale*, Commissione Europea, DG for Regional and Urban Policy, Bruxelles, 2022,
4. (A) Capello R., *Economia regionale*, Il Mulino, Bologna, 2015, Capitoli: I, II (solo paragrafi 1 e 2), III, IV (paragrafi 1, 2, 3 e 4), V (paragrafi 1, 2, 3 e 4), VI (solo paragrafi 1 e 2), VII (paragrafi 1, 2, 3 e 5), VIII.

aims:

Knowledge and understanding of: (a) the main economic theories on regional development and the location of firms and individuals; (b) the architecture of EU regional policy and the role Structural Funds for regional development and cohesion

prerequisites:

Basic knowledge of microeconomics and macroeconomics and statistical methods for social sciences. Basic concepts are: external economies, agglomeration, clusters, industrial districts. Basic computer skills.

content:

After having recalled the fundamental theories and methods of urban and regional economics, the course focuses on the process of European economic integration and on the role of the Cohesion Policy. Main topics of the course are:

- Sectoral and functional specialization, clusters and global value chains
- Structural change and location of economic activities
- Institutional quality and effectiveness in the use of structural funds, with insights into the implementation of Smart Specialization Strategies
- Case studies and applications to regional data

FONDAMENTI DI MARKETING INTERNAZIONALE INTERNAZIONALE MOD. A

Prof.ssa Elena Cedrola

e-mail: elena.cedrola@unimc.it

degree course: L10-ECI/14

degree class: L-18

total hours of tuition: 60

European Credit Transfer and Accumulation System (ECTS): 9

Discipline Scientific Sector: SECS-P/08

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Jim Blythe, Elena Cedrola, Jane Martin, *Fondamenti di marketing*, Pearson Prentice Hall, Milano, 2017, Capitoli 1, 2, 3, 4, 5, 6, 7, 8, 9, 10 (solo pagina 304), 12.
2. (A) Elena Cedrola, *Il marketing internazionale per le piccole e medie imprese*, McGraw-Hill, Milano, 2005, Capitoli 5, 6, 7, 8, 9.
3. (C) Elena Cedrola, Loretta Battaglia, *Storia, economia, cultura, modelli di business e di marketing per operare con successo in Cina*, CEDAM, Padova, 2012, Per eventuali approfondimenti richiesti dagli studenti verranno date indicazioni durante il corso
4. (C) Ilan Alon, Eugene Jaffe, Beatrice Luceri, Christiane Prange, Donata Vianelli, *Marketing Internazionale*, Giappichelli, Torino, 2022, Per eventuali approfondimenti richiesti dagli studenti verranno date indicazioni durante il corso

aims:

To deepen the knowledge of principles of marketing and international marketing.

prerequisites:

The frequency of the course can be facilitated by the basic prior knowledge of microeconomics and business economics. Gaps will be covered, if necessary, during the lessons.

content:

The role of marketing in the firm
Consumer and buyer behaviour
Segmentation, targeting and positioning
Sales forecasting
The marketing information system
Market research
Marketing mix:
. product, branding and packaging
. pricing strategies
. distribution: selecting and managing distribution channels
. marketing communications, promotional tools and mix
Marketing planning, implementation and control
International marketing strategies
Different cultures and their impact on business
Interculture negotiation

FONDAMENTI DI MARKETING

FONDAMENTI DI MARKETING INTERNAZIONALE INTERNAZIONALE MOD. B

Prof.ssa Elena Cedrola

e-mail: elena.cedrola@unimc.it

degree course: L10-ECI/14

degree class: L-18

total hours of tuition: 20

European Credit Transfer and Accumulation System (ECTS): 3

Discipline Scientific Sector: SECS-P/08

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Cedrola E., Battaglia L., *Storia, economia, cultura, modelli di business e di marketing per operare con successo in Cina*, Cedam, Padova, 2012, 1, 2, 3, 4
2. (A) Cedrola E., Trabaldo Togna L. A., *Eccellenze italiane - Internazionalizzazione ed ecosostenibilità del distretto tessile biellese*, Pearson, Milano, 2020, 1, 5

aims:

The course aims to analyze the issues of the valorization of traditions, values and territorial peculiarities in the context of the internationalization activities of Italian companies.

A focus on the Chinese market will be proposed.

prerequisites:

Basic knowledge of microeconomics and business administration may facilitate attendance in the course.

Knowledge of the topics covered in module a of the Fundamentals of International Marketing course is also advisable.

Course in Italian.

content:

The valorization of traditions, values and territorial peculiarities in the internationalization of Italian companies.

Analysis of the Country of Origin effect in its components and impact on international strategic choices.

A focus on the Chinese market:

- China in a nutshell: distant past, near past, present
- negotiating with China: the importance of culture and relationships
- Italian companies in China: state of the art, performances, emerging business and marketing models.

The course will also have a business game conducted under a European project in which the University of Macerata, Department of Economics and Law, is a partner.

FONDAMENTI DI MARKETING

GEOGRAFIA POLITICA ED ECONOMICA

Prof.ssa Simona Epasto

e-mail: simona.epasto@unimc.it

degree course: L10-ECI/14

degree class: L-18

logistic sharing: classe L-36

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: M-GGR/02

module type: -

semester: II Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Jones M., Jones R., Whitehead M., Dixon D. e Hannah M., *Introduzione alla Geografia Politica. Spazi, luoghi, politiche*, UTET Università, Torino, 2021, Capitoli 1, 2, 3, 4, 5, 6, 7, 8, 9, 10
2. (A) Dini F., Romei P., Randelli F., *Geografia Economica. Mercati, imprese, ambiente e le sfide del mondo contemporaneo.*, MONDADORI Università, Milano, 2020,
3. (A) Epasto S., *Geografia e sviluppo globale. Itinerari e prospettive verso un approccio olistico e multidisciplinare*, Aracne editrice, Collana "Geografia Economico-Politica" diretta da D'Aponte T., Roma, 2013,

aims:

The aim of the course is to provide the interpretative spatio-temporal tools linked with the actions of the subjects operating in the political and economic fields and to analyse some current case studies of Political and Economic Geography

prerequisites:

It is fundamental to knowledge of the basics of Geography and therefore it is essential to prepare for the exam using a Geographic Atlas updated

content:

The course is divided into three Didactic Units. The first Didactic Unit is dedicated to the analysis of the concepts and basic tools of Political Geography and of the ongoing challenges related to the subject. The second Didactic Unit is devoted to the theoretical and methodological framework of the Economic Geography and the analysis of the different sectors of the geoeconomic space. The third Didactic Unit is aimed at the study of some issues and at the application of theoretical frameworks to practical case studies

MICROECONOMIA

Prof. Luca Riccetti

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degree course: L10-ECI/14

degree class: L-18

logistic sharing: classe L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/01

module type: -

semester: II Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Bernheim, Whinston, *Microeconomia*, McGraw-Hill, Milano, 2017, Capitoli 1, 2, 8, 11, 13-20
2. (A) Becchetti, Bruni, Zamagni, *Microeconomia. Un testo di economia civile*, il Mulino, Bologna. Seconda edizione., 2014, Capitoli 1.13-1.22, 13
3. (C) Sloman, Wride, Garratt, *Microeconomia*, Pearson, Milano. Nona edizione, 2017, Capitoli 2, 3, 6, 7, 11, 12

aims:

The aim of the course is to introduce the Microeconomic theory, its methods, its main topics and implications, in particular concerning markets and market failures.

prerequisites:

Some mathematical skills and Microeconomics 1 are useful .

content:

- Hints on history of economic thought
- Perfectly competitive market
- General economic equilibrium, efficiency and equality
- Hints on game theory
- Monopoly and oligopoly
- Externalities and public goods
- Information asymmetries
- Growth and environmental sustainability.

POLITICA ECONOMICA E GLOBALIZZAZIONE

Prof. Claudio Socci

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degree course: L10-ECI/14

degree class: L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/02

module type: -

semester: I Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Enrico Marelli e Marcello Signorelli, *POLITICA ECONOMICA - Le politiche dopo la grande recessione e lo shock pandemico*, G. Giappichelli editori, Torino, 2022, Terza edizione, 400 pagine

aims:

The student must be able to carry out economic activities of communication: writing reports on current issues of economics using technical language.

prerequisites:

(none)

content:

- Models for the economic policy
- International public institutions
- Public intervention and globalization

STATISTICA ECONOMICA E ANALISI DEI BIG DATA

Prof. Antonio Pacifico

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degree course: L10-ECI/14

degree class: L-18

logistic sharing: classe L-33

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-S/03

module type: -

semester: II Semestre

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Stock, James H. and Watson, Mark W., *Introduzione all'econometria*, Pearson, Milano, 2020, Indicati dal Docente
2. (A) James, G., Witten, D., Hastie, T., and Tibshirani, R., *An Introduction to Statistical Learning: with Applications in R*, Springer, New York (USA), 2017, Indicati dal Docente
3. (C) Hastie, T., Tibshirani, R., and Friedman, J., *The Elements of Statistical Learning Data Mining, Inference, and Prediction*, Springer, New York (USA), 2009, Indicati eventualmente dal Docente

aims:

The purpose of the course is to provide the necessary tools for a thorough understanding of the theory behind statistical and econometric models.

prerequisites:

Data Analysis and Descriptive Statistics, Probability and Inference.

content:

Review of Statistics; Applied Statistics; Simple and Multiple Linear Regression; Non-linear Regressions; Logistic Models; Discriminant Analysis and Model Selection (Cross-validation). Statistical-econometric Software: Rstudio.

STRUMENTI DI ANALISI E CONTROLLO AZIENDALE CONTROLLO AZIENDALE - MOD. A

Prof. Giuseppe Ripa

STRUMENTI DI ANALISI E

e-mail: G.RIPA@UNIMC.IT

degree course: L10-ECI/14

degree class: L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/07

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (C) LUCIANO MARCHI, *INTRODUZIONE ALLA CONTABILITA' D'IMPRESA*, GIAPPICHELLI EDITORE, TORINO, 2017, 1+2+3+4 (esclusi paragrafi 4.3 + 4.9+4.10) + 5 (escluso paragrafo 5.5.3) + 6 (escluso paragrafo 6.5)
2. (C) ALBERTO QUAGLI, *BILANCIO D'ESERCIZIO E PRINCIPI CONTABILI - ED. 9*, GIAPPICHELLI EDITORE, TORINO, 2018, + 2 (esclusi paragrafi 2.5+2.6+2.7) + 4 + 5 (escluso paragrafo 5.7) + 6 + 12 (escluso paragrafo 12.13).

aims:

Provide students the basic knowledge of double-entry accounting used by companies to prepare the annual financial statements.

prerequisites:

Business economics

content:

1. The principles and postulates of drafting the financial statements
2. The balance sheet
3. The income statement
4. The adjustment records
5. The notes to the financial statements
6. The management report.
7. The different types of financial statements (micro, short form, ordinary).
8. The process of formation and approval of the financial statements.
9. Controls on balance sheet items.
10. Budget ratios (outline).

STRUMENTI DI ANALISI E CONTROLLO AZIENDALE

CONTROLLO AZIENDALE – MOD. B

Prof.ssa Francesca Bartolacci

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degree course: L10-ECI/14

degree class: L-18

total hours of tuition: 40

European Credit Transfer and Accumulation System (ECTS): 6

Discipline Scientific Sector: SECS-P/07

module type: -

semester: n/i

(A)=Adopted, (C)=Recommended textbooks:

1. (A) Marchi L., Paolini. A., Quagli A.,, *Strumenti di analisi gestionale*, Giappichelli, Torino, 2004, Parte I
2. (A) Brusa L., Zamprognà L., Musso S.,, *Business plan. Guida per imprese sane, start-up e aziende in crisi*, Egea, Milano, 2016,

aims:

The course aims analyzing the performance analysis, planning and corporate control systems, with particular attention to the different situations: companies in financial equilibrium, start-ups, companies in crisis.

prerequisites:

Business Administration and Accounting.

content:

The main subjects of the course are:

- performance analysis tools
- strategic planning
- budget and business plan
- analysis of different situations: companies in financial equilibrium, start-ups, companies in crisis.

STRUMENTI DI ANALISI E