
Economics and corporate organization A

Finalità

home page: <http://corsi.unipr.it/courses/EOAEL200607/>

The course offers a comprehensive overview on management issues in companies. It covers management issues in main functional areas of a company. Another main topic of this course is the quantitative analysis and the reporting of business activities. Therefore, appropriate systems and instruments of internal and external accounting and financial management are presented in general. Also, discounted cash flow techniques for investment appraisal are addressed.

Programma

PART I: CORPORATE GOVERNANCE

Introduction to corporate governance: Basic concepts; Main forms of companies (SRL, SPA, etc.)

Introduction to business management: Introduction to the company and company structure; Marketing; Production; Logistics; Distribution; Finance; etc.

PART II: BALANCE SHEET AND INCOME STATEMENT

The balance: Financial accounting; Accounts documents (list of assets, financial state); Reading the statement of accounts

Analysis of accounts: Balance indicators (profitability, liquidity, solidity, efficiency)

PART III: COSTING

Cost classification systems: Variable/fixed costs; Product/Period costs; Direct/Indirect costs

Full costing: Cost allocation; Job costing; Process costing

Direct costing and Cost-Volume-Profit analysis: Direct costing; Cost-Volume-Profit analysis; Break-even point analysis for single-product organizations and for multi-product organizations

Process decision: Use of analytical accounting as an aid to company decision-making; Make or buy; Product elimination; etc.

PART IV: CAPITAL BUDGETING

Basic concepts: Basic concepts of investment analysis

Cash flow and investment evaluation method: Discounted Cash Flow techniques; Net present value; Internal rate of Return; Profitability Index; Pay-Back period

Attività d'esercitazione

The class will combine in-class explanation of the background material, problem-solving and case discussions

Modalità d'esame

Two written tests and a facultative oral test. Written tests, covering the whole course program, include both theory questions and exercises.

Propedeuticità

None.

Testi consigliati

Dispensa di Economia ed Organizzazione Aziendale A, A.A. 2007-2008, Corso di Laurea in Ingegneria delle Telecomunicazioni, Libreria Santa Croce.