

# Syllabus

## *Descrizione corso*

<b>Titolo insegnamento</b>	Economia e Management
<b>Codice insegnamento</b>	42420
<b>Titolo aggiuntivo</b>	
<b>Settore Scientifico-Disciplinare</b>	IEGE-01/A
<b>Lingua</b>	Inglese
<b>Corso di Studio</b>	Corso di laurea in Ingegneria Elettronica e dei Sistemi ciberfisici
<b>Altri Corsi di Studio (mutuati)</b>	
<b>Docenti</b>	prof. Guido Orzes, Guido.Orzes@unibz.it <a href="https://www.unibz.it/en/faculties/engineering/academic-staff/person/36819">https://www.unibz.it/en/faculties/engineering/academic-staff/person/36819</a>
<b>Assistente</b>	
<b>Semestre</b>	Primo semestre
<b>Anno/i di corso</b>	3
<b>CFU</b>	6
<b>Ore didattica frontale</b>	36
<b>Ore di laboratorio</b>	24
<b>Ore di studio individuale</b>	90
<b>Ore di ricevimento previste</b>	18
<b>Sintesi contenuti</b>	- The company: objectives and context - Essentials of financial accounting; - Investment analysis; - Other economic evaluation analyses.
<b>Argomenti dell'insegnamento</b>	1. The company: objectives and context 1.1 Terms and definitions <ul style="list-style-type: none"> <li>• Basic economical concepts</li> <li>• Company, firm, enterprise</li> <li>• Classifications of companies</li> </ul>

	<ul style="list-style-type: none"> <li>Fayol's five elements of administration</li> <li>Value Chain</li> </ul> <p>1.2 Corporate objectives and corporate strategy</p> <ul style="list-style-type: none"> <li>Vision, mission and objectives</li> <li>Porter's generic strategies</li> <li>Strategy tools</li> </ul> <p>2. Essentials of financial accounting</p> <ul style="list-style-type: none"> <li>Terms and definitions</li> <li>Basic accounting principles</li> <li>Balance sheet and income statement</li> <li>Financial statement preparation</li> <li>Ratio analysis</li> </ul> <p>3. Investment analysis</p> <ul style="list-style-type: none"> <li>Terms and definitions</li> <li>Repayment plans</li> <li>Actualization and capitalization</li> <li>Investment analysis and evaluation (Discounted Pay-back period, Net present value, Internal rate of return, External rate of return, Benefit-cost ratio)</li> <li>Inflation</li> </ul> <p>4. Other economic evaluation analyses</p> <ul style="list-style-type: none"> <li>Classification of costs</li> <li>Break-even point</li> <li>Make or buy choices</li> </ul>
<b>Parole chiave</b>	Accounting; Investment analysis; make or buy; break-even point.
<b>Prerequisiti</b>	-
<b>Insegnamenti propedeutici</b>	
<b>Modalità di insegnamento</b>	The teaching format is based on frontal lectures, exercises and a game-based business simulation. In addition to a solid theoretical background, special attention will be dedicated to examples, exercises and case studies discussion.
<b>Obbligo di frequenza</b>	not compulsory
<b>Obiettivi formativi specifici e risultati di apprendimento attesi</b>	<p>Intended Learning Outcomes (ILO)</p> <p>Knowledge and understanding</p>

	<ol style="list-style-type: none"> <li>1. General knowledge of the various tasks, methods and techniques of financial accounting and investment analysis</li> <li>2. Knowledge of the main the economic and operational factors linked to the strategic choices of the companies and of the main strategy tools</li> <li>3. Basic understanding of management and business administration</li> </ol> <p>Applying knowledge and understanding</p> <ol style="list-style-type: none"> <li>4. Ability to evaluate investment initiatives, the economic and financial solidity of economic and financial plans about the launch of new products or the adoption of new business models</li> <li>5. Ability to “virtually” manage a company (game-based business simulation)</li> </ol> <p>Making judgements</p> <ol style="list-style-type: none"> <li>6. Systems Thinking - overview of the business organization</li> <li>7. Ability to transfer the knowledge and methods learned to real practical applications</li> </ol> <p>Communication skills</p> <ol style="list-style-type: none"> <li>8. Ability to structure and prepare a presentation describing company strategy and management with business language</li> <li>9. Oral communication skills (business language)</li> </ol> <p>Learning skills</p> <ol style="list-style-type: none"> <li>10. Ability to autonomously extend the knowledge acquired during the study course by reading and understanding</li> </ol>
<b>Obiettivi formativi specifici e risultati di apprendimento attesi (ulteriori info.)</b>	
<b>Modalità di esame</b>	<p>Formative assessment:</p> <p>In class exercises: 4x30 minutes; ILOs assessed: 1, 4.</p> <p>In class group works: 2x30 minutes; ILOs assessed: 2, 3.</p> <p>Summative assessment:</p> <p>65% written exam - exercises: 3 exercises (1 hour); ILOs assessed: 1, 4.</p> <p>25% written exam - questions: 3 open-ended questions of 200</p>

	<p>words each (30 minutes); ILOs assessed: 2, 3.</p> <p>10% Business Game*: 6 hours (in class); ILOs assessed: 1-10.</p> <p>* The Business Game might be replaced with an assignment for non-attending students. The score obtained in the Business Game is valid for 1 academic year and cannot be carried over beyond that timeframe.</p>
<b>Criteri di valutazione</b>	<p>The final mark is the sum of the marks of the different parts of the exam. The assessment of the written part is based on ability to solve simple exercises about the topics of the course, clarity of answers, mastery of language (also with respect to teaching language), ability to summarize and establish relationships between topics. The assessment of the business game is based on ability to work in a team and skills of creativity and critical thinking.</p>
<b>Bibliografia obbligatoria</b>	<p>Lecture slides and notes, which are available in the <a href="#">OLE page</a> of the course (self-enrollment key will be provided to students in the first lecture).</p>
<b>Bibliografia facoltativa</b>	<p>Antony R.N., Hawkins D.F., Merchant K.A., "Accounting: Text and Cases", Thirteenth Edition, McGraw-Hill International Edition</p>
<b>Altre informazioni</b>	
<b>Obiettivi di Sviluppo Sostenibile (SDGs)</b>	<p>Utilizzo responsabile delle risorse, Innovazione e infrastrutture</p>