

Course of study in
"SPORT SCIENCES, PRACTICE AND MANAGEMENT OF SPORTING ACTIVITIES" - L22
 a.y. 2020/2021

SUBJECT:
Business Administration II

SDS: SECS/P-07; ECT: 6
 III YEAR; II SEMESTER

Lecturer: **Prof. Fabio Carolini**
 Disciplinary tutor: **Dr. Roberto Carnevali**

<p>Qualification and scientific background of the lecturer</p>	<p>Fabio Carolini has a degree in Economic Sciences and is a member of the Register of Chartered Accountants of Rome. He works as a chartered accountant at "Studio Associato Privitera-Carolini", which he co-founded in 1998, providing business consultancy, tax planning and both tax and budget policies.</p> <p>He is a chartered Statutory Auditor, a statutory auditor for local authorities and an auditor for several municipalities. In the public sector, he has carried out activities in favour of local authorities, hospitals, universities and research bodies, sports federations and associated sports disciplines in the areas of planning, accounting, budgeting, taxation and control systems.</p> <p>He is member of Boards of Statutory Auditors and Supervisory Boards in several companies, where he operates in accordance with the regulations set out in Legislative Decree 231/2001, dealing with control and supervisory activities.</p> <p>With a strong passion for taxation, he has been a speaker and lecturer at numerous conferences organised as part of the compulsory training of the institute for Chartered Accountants.</p>
<p>Description of contents and subdivision of the programme into teaching modules</p>	<p>The course of Business Administration II addresses and develops the following topics of planning and control, divided into two modules:</p> <p>MODULE 1 - Business management and cost analysis</p>

	<ul style="list-style-type: none"> ➤ Management activity and the cost measurement system: a reference framework. ➤ The measurement of full unit product cost: resource orientation and the cost centre system. ➤ Direct and variable cost measurement systems and operational risk conditions. <p>MODULE 2 - Budgeting and decision-making processes</p> <ul style="list-style-type: none"> ➤ Economic information to support short-term decision-making. ➤ Strategic planning and budgeting: methodological aspects. ➤ Economic control and the role of the budget: organisational aspects. <p>Each module will include in-depth materials and a self-assessment test (closed-ended answers in the form of <i>e-tivities</i>) which, although compulsory, does not contribute to the final assessment.</p>
Abstract	<p>The objective of the course is to provide an understanding of the role of the planning and control process within business organizations. The course emphasizes the use of management accounting information for internal planning and control purposes. To this aim, the strategic planning process will be examined and the programming and control system (actors involved, type of control and organizational implications) will be introduced along with its most important tools: cost accounting and budgeting.</p>
Learning objectives	<p>The course of Business Administration II aims to deepen the fundamental aspects of planning and management control of companies, examining the tools used for the analysis of information (accounting and non-accounting) and the process through which the company makes them operational. The learning objectives are to develop knowledge of the logic and tools needed to evaluate the company's performance, both on an estimated and final basis. The main management control tools theorised by the doctrine and used in practice are also discussed.</p> <p>The course takes up and deepens the framework of economic-business knowledge that was introduced in the course of Business Administration I.</p> <p>Any in-depth materials provided will have the specific objective of providing the student with a context of application of the concepts learned relating to the world of sport and the management of sporting activities and events.</p>

<p>Expected learning outcomes</p>	<p>A. Knowledge and understanding:</p> <ul style="list-style-type: none"> ▪ Programming and control functions. ▪ The budget system. ▪ The cost measurement system. ▪ The measurement of full unit product cost. ▪ The system for measuring costs with estimated values. ▪ Direct and variable cost measurement systems. ▪ Operational risk conditions. ▪ Economic information to support short-term decision-making. <p>B. Ability to apply knowledge: the student will be able to apply the concepts learned to concrete case studies from the world of sport, sports management and event planning.</p> <p>C. Autonomy of judgement: students will improve their ability to evaluate the performance of a company, a project or an event, both on an estimated and final basis, and will be better equipped to analyse the management models of organisations operating in the world of sport.</p> <p>D. Communication skills: the student will be able to explain orally the main conditions of existence of the business phenomenon, the basics of cost analysis and to interpret the causes of business performance.</p> <p>E. Learning ability: students will be able to independently explore the fundamental aspects of planning and management control in companies, examining the tools used to analyse information, both accounting and non-accounting, and the process through which the company makes them operational.</p>
<p>Skills to be acquired</p>	<p>EXPECTED RESULTS</p> <p>A. Use of advanced textbooks, knowledge of some cutting-edge topics within the subject studied: the student will gain the ability to deepen in the future what he/she has learnt through textbooks and other advanced material to continue to explore entrepreneurial phenomena in sports.</p>

	<p>B. <i>Professional approach to their work and possession of adequate skills to conceive arguments, support them and solve problems within the subject studied:</i> the skills acquired during the course can be directly applied in a professional context, equipping the student with greater tools for analysing economic performance and greater technical skills.</p> <p>C. <i>Ability to collect and interpret data useful for making autonomous judgements:</i> students will improve their ability to assess the economic and financial performance of a company, a project or an event, both on an estimated and final basis, and will have more tools to interpret financial, economic and asset dynamics through the use of the main planning and control tools.</p> <p>D. <i>Ability to communicate information, ideas, problems and solutions to specialist and non-specialist interlocutors:</i> the student acquires mastery of the contents, appropriateness of definitions and theoretical references, clarity of argument, command of specialist language.</p> <p>E. <i>Ability to undertake further studies with a high degree of autonomy:</i> what the student learns in Business Administration I and II will serve as the basis for further specialised studies in the field of business management.</p>
<p>Didactics organisation</p>	<p>The didactics will be organised in 12 lessons (or Didactic Units, DU) grouped in two modules. Each module will include slides, video lessons and in-depth study materials (e.g. exercises, case studies related to the world of sport, etc.). A self-assessment test (with closed-ended answers and in the form of an <i>e-activity</i>) is also provided for each module, which, although compulsory, does not contribute to the final assessment.</p> <p>DIDACTICS PROVISION</p> <ul style="list-style-type: none"> ➤ Video presentation of the course; ➤ 12 video lessons of 30 minutes each; ➤ Podcasts of all the above-mentioned video lessons. <p>INTERACTIVE DIDACTICS</p> <ul style="list-style-type: none"> ➤ 1 orientation forum; ➤ 2 thematic follow-up forums (1 for each module); ➤ 12 packages of PowerPoint slides (1 for each DU);

	<p>➤ 2 <i>e-activities</i> structured as self-assessments (as described in the section "<i>in itinere assessment methods</i>").</p> <p>SELF-LEARNING Teaching materials may be provided for each module: exercises, thematic in-depth studies, lecturer's articles, <i>open access</i> readings, online resources, reference bibliography, etc.</p>
Recommended text	<p>➤ Arcari, A. M. (2019). <i>Programmazione e controllo (3rd edition)</i>. McGraw-Hill Education: Milan.</p> <p>N.B. The course programme includes reference to chapters 1, 2, 7, 8 (excluding paragraph 8.3), 10, 11 (excluding paragraphs 11.3.1, 11.3.2, 11.3.3, 11.6). The other chapters of the manual are recommended but optional reading.</p> <p>For further details, please also refer to the supplementary teaching materials - business cases, summaries, self-assessment tests - available online on the website of the book's publisher (access instructions on the inside front cover).</p>
In itinere assessment methods	<p>Access to the final examination is subject to the completion of two <i>e-activities</i> consisting of a self-assessment test (one for each module) enabling the student to check his or her own sufficient knowledge <i>in itinere</i>. The results of the self-assessments are not considered in the final grade.</p>
Procedure for the final examination	<p>The assessment of learning will take place through an oral interview on the contents of the two modules of the course. The grade (min 18, max 30 with possible honours) is determined by the level of performance for each of the following dimensions of oral interview: mastery of contents, appropriateness of definitions and theoretical references, clarity and cohesion of argument, command of specialist language.</p>
Language of instruction	Italian