

Course of Study in
"Sport sciences, practice and management of sporting activities" - [L22].
 a.y. 2021/2022

SUBJECT
BUSINESS ADMINISTRATION I

SDS: **SECS/P-07**; ECT: **6**
 I YEAR; I 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 Business Economics I course covers and develops the following topics, divided into two modules:</p> <p>MODULE 1 - Business management and its constituent elements</p>

	<ul style="list-style-type: none"> ➤ The object and subjects of the company: company and enterprise, legal and economic subject, groups and divided companies, public and private companies ➤ The company and its environment: general and specific environment, environmental dynamism, innovation and business risk ➤ The constituent elements of the company: working capital, financing capital, intellectual capital, the business system and the business formula ➤ Management as a system of operations: the stages of supply, transformation and exchange ➤ Management as a value system <p>MODULE 2 - The analysis of income, costs and equilibrium conditions</p> <ul style="list-style-type: none"> ➤ Income: total and operating income, computation of income, relationships between income and capital, areas of management and income figures ➤ Economic equilibrium conditions ➤ Cost analysis ➤ The conditions of financial equilibrium <p>Each module will also include in-depth material for applying the concepts covered to the world of sport and a self-assessment test in the form of an <i>e-tivity</i> (which, although compulsory, does not contribute to the final assessment).</p>
<p>Abstract</p>	<p>This course presents thorough and systematic coverage of management and accounting theory and practice. Special attention is given to the following topics at an interlocutory level: the firm and its stakeholders, management accounting and control instruments, organizational behavior and structures, financial accounting and reporting, cost accounting, planning and control.</p>
<p>Learning objectives</p>	<p>The aim of the Business Administration I course is to provide a framework of economic and business knowledge that will be taken up and developed in the Business Administration II course.</p> <p>At the end of this course the student should be able to construct reasoning on the conditions of existence of the business phenomenon and to interpret its economic and financial manifestations.</p> <p>The in-depth materials provided will have the specific objective of providing the student with a context of application of the concepts</p>

	<p>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"> ▪ To know the object, types and economic and legal subjects of the company. ▪ Understanding the environment in which the company operates. ▪ Knowing the constituent elements of the company, with particular reference to working, financing and intellectual capital. ▪ Understanding management as a system of transactions and values in the stages of supply, transformation and exchange. ▪ Understanding the concept and characteristics of income, and its relationship with the company's capital. ▪ To know the different types of costs and understand the function of a cost analysis. ▪ Understanding the conditions of economic and financial equilibrium. <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 The student will improve his or her ability to assess the economic and financial sustainability of a business, project or event, and will be better equipped to analyse the entrepreneurial composition 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 and to interpret its economic and financial manifestations.</p> <p>E. Learning ability The student will be able to independently investigate the main scientific-methodological issues concerning the economic and financial manifestations of the business phenomenon.</p>

<p>Skills to be acquired</p>	<p>EXPECTED RESULTS</p> <p>A. <u>Use of advanced textbooks, knowledge of some cutting-edge topics within the subject studied</u>: the students will gain the ability to deepen in the future what they have learnt through textbooks and other advanced material to continue to explore entrepreneurial phenomena in sport contexts.</p> <p>B. <u>Professional approach to their work and possession of adequate skills to conceive arguments, support them and solve problems within the subject studied</u>: the skills acquired during the course can be directly applied in a professional context, equipping the students with greater analytical tools and technical skills.</p> <p>C. <u>Ability to collect and interpret data useful for making autonomous judgements</u>: students will improve their ability to assess the economic and financial sustainability of a business, project or event, and will be better equipped to analyse the entrepreneurial composition of organisations operating in the world of sport.</p> <p>D. <u>Ability to communicate information, ideas, problems and solutions to specialist and non-specialist interlocutors</u>: the students acquire mastery of the contents, appropriateness of definitions and theoretical references, clarity of argument, command of specialist language.</p> <p>E. <u>Ability to undertake subsequent studies with a high degree of autonomy</u>: what is learnt during the course will be preparatory, within the Course of study in "Sport Sciences, Practice and Management of Sporting Activities", to the course in Business Administration II, and will serve as a basis for subsequent specialised studies in the field of business management.</p>
<p>Didactics organisation</p>	<p>The didactics will be organised in 16 lessons (or Didactic Units, DU) grouped in two modules. Each module will include slides, video lessons and in-depth study materials (e.g. reading and case studies related to the world of sport). Each module will also have a self-assessment test which, although compulsory, will 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 approx. 30 minutes each.

	<ul style="list-style-type: none"> ➤ 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); ➤ 16 packages of PowerPoint slides (1 for each DU); ➤ 2 structured <i>e-activities</i> (as described in the section "<i>in itinere assessment methods</i>"). <p>SELF-LEARNING</p> <p>Teaching materials may be provided for each module: thematic in-depth studies, articles by the lecturer, <i>open access</i> readings, online resources, reference bibliography, etc.</p>
Recommended text	<ul style="list-style-type: none"> ➤ Giunta, F. (2018). <i>Economia Aziendale (3rd edition)</i>. Wolters Kluwer: Milan. <p><u>N.B. The course programme does not include paragraph 8.5 and part third.</u></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, which enables 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 the form of an oral interview on the course contents. 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