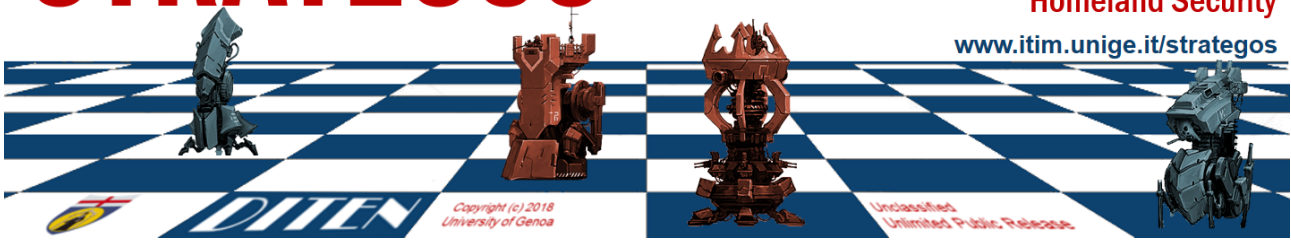


STRATEGOS

Engineering Technologies for Strategy in
Defense, Industry, Government &
Homeland Security

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STRATEGOS

Master of Science on Modelling, Engineering and Strategies on Operations and Systems

Course: Elements of Business Economics

SSD_SECS-P/07

Credits: 4

Tentative Schedule:

1st Year, 1st Semester

Teachers, Email, URL:

Dr Giulia Leoni, giulia.leoni@unige.it, www.linkedin.com/in/gleoni

Assistants for Exercises & Simulation Lab Experience:

Dr Costanza Di Fabio, difabio@economia.unige.it

Dr Elisa Roncagliolo, roncagliolo@unige.it

Education Objectives:

The unit aims at providing an understanding of the role of accounting in the strategic management process of companies. Throughout the unit, you will learn the language and the process of accounting so that you can evaluate fundamental managerial decisions and discuss their financial implications. The main items to be covered are the following: definitions and main forms of business enterprises; basics on the economics of business; introduction to the role of accounting and its ability to capture information about the economics of companies; tools to analyse financial reports and information and to make informed business decisions; different approaches to measure performances of companies, including financial, social and environmental performance; corporate social responsibility and sustainability.

Course Program & Elements:

- *Introduction to business economics and accounting: main purposes and types of business; nature and role of accounting; users of financial information.*
- *Measuring and reporting financial information: financial position; financial performance; cash flows.*
- *Analysis and interpretation of financial information: financial ratios*
- *Measuring and reporting company's performance: financial, social and environmental performance.*
- *Cost-Volume-profit analysis*
- *Budgeting*

Teaching Approach:

Teaching methods focus on active student learning through the use and application of accounting techniques, discussion of case studies and practical tutorials, by means of problem-based and blended learning (which can include group works and in-class assessments).

In every weekly lecture, students are expected to prepare in advance and apply the accounting concepts and techniques during in-class tutorials, discussions and assessments.

Evaluation and Final Exam:

On-going evaluation of students will be carried out via multiple in-class assessments and a final group-work presentation.

Final exam will be a written exam covering the entire course syllabus.

Timetable:

Classroom: I Balbi, Thursday 9-13

Time Zone:

CET (A, GMT +1)

Prerequisites:

The course does not require previous accounting and business knowledge, being specifically addressed to non-accounting students to provide a broad-based non-specialist introduction to accounting and business management.

References

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Porter, G. A., & Norton, C. L. (2012). Financial accounting: The impact on decision makers. Cengage Learning.

Smith, S. S. (2017). Strategic Management Accounting: Delivering Value in a Changing Business Environment Through Integrated Reporting. Business Expert Press.

Ward, K. (2012). Strategic management accounting. Routledge.

Wahlen, J. M., Baginski, S. P., & Bradshaw, M. (2014). Financial reporting, financial statement analysis and valuation. Nelson Education.

Warren, C. S., Reeve, J. M., & Duchac, J. (2011). Financial & managerial accounting. Nelson Education.