



FINANZA PER L'AZIENDA

SECS-P/07 - 6 CFU - 2° Semester

Teaching Staff

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LEARNING OBJECTIVES

Knowledge and ability to understand. The course aims to provide the knowledge of the main concepts and operational tools to identify and understand the financial dynamics of the company. Specifically, the course will focus on the tools useful for the reconstruction and evaluation of financial flows and financial representation models that can be correlated with the financial statements. Furthermore, the course will provide the student with the necessary methodological indications for understanding the origin of the company financial flows with reference to the fundamental analytical structuring, which is useful for determining the price and generating adequate financial flows. The financial logic will therefore be considered within the framework of the equilibrium system and in the perspective of overall corporate sustainability.

Ability to apply knowledge and understanding. The acquired knowledge will allow the student to work to solve problems of evaluation and representation of financial flows but also to analytically determine the methods for generating financial flows relating to company productions. In addition, the student will be able to operate within the scope of the financial statements and in the exercise of fundamental managerial evaluations and business decisions related to financial matters.

Autonomy of judgment. The course will allow the student to develop a specific autonomy of judgment in relation to the adequacy and congruity of the company financial flows with a view to safeguarding the financial equilibrium in relation to the economic and the financial equilibrium with a view to governing the company's propensity to endure. In relation to the judgment skills, the main valuation activities in use in the current business management dynamics will be taken into consideration according to the managerial approach.

Communication skills. On the basis of the acquired knowledge, the student will be able to develop communication and relational skills based on the contribution of the aforementioned financial determination and representation tools, useful for carrying out internal managerial or business consulting activities aimed at corporate financial dynamics.

Learning ability. The course will provide the student with the ability to tackle the most advanced topics of corporate finance management issues concerning analytical accounting and management control with reference to the relationship between production account and company equilibrium and finally more advanced topics of analysis and determination of value company.

COURSE STRUCTURE

The course that will take place in Italian, will be based on a value of interaction with the teacher and will be characterized by the use of application examples that enhance the operational content of the discipline. The course will also include lectures with an exercise character.

DETAILED COURSE CONTENT

The teaching program is divided into 4 modules. The first module deals with the topic of the role and the finance function in the company. The concept of time dimension in finance and therefore the concepts of observed liquidity and planned liquidity will be considered. The main tools of corporate finance will be treated and analyzed in an operative key. The second module deals with the relationship between analytical accounting, management control and financial flows with particular attention to the budget. The third module will instead deal with the prediction of the insolvency of the company's growth and of the financial needs, looking at the analysis of sustainable development. The fourth module will then deal with the value and the technical function of the financial statement disclosure in the financial analysis. In this framework the role of the financial statement will be addressed and the representation model and the path of realization useful for the preparation of the document in question will be identified.

TEXTBOOK INFORMATION

Catalfo P. (a cura di) Finanza d'azienda. Strumenti, dinamiche e condizioni di sostenibilità; Mc Graw Hill; 2018.

Teacher's notes on the topics discussed in the form of a PowerPoint presentation will be made available on the STUDIM platform.
