



UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Introduction To Accounting

1920-2-E1801M028

Learning objectives

- Knowledge and understanding: students must demonstrate knowledge of the Accounting systems, accounting records designed to detect the business operations and the accounting records of year-end aimed at the preparation of financial statements in accordance with the accrual basis. Students must know the different subsystems and understand how useful information for accounting records are obtained also referring to issues related to direct taxes (VAT). The students must show a knowledge of economic and financial reporting in order to obtain an in-depth understanding of the business system.
- Applying knowledge and understanding: students must be able to apply the knowledge gained by demonstrating to learn about the method of accounting for business operations in compliance with the rules of the general ledger system and understand how this accounting records are used for the preparation of financial Statements. They must also be able to identify issues related to company performance by reading the data emerging from the accounts.
- Making judgments: Students must have the ability to understand the correctness or otherwise of the records relating to business operations and their consistency with the purpose of the general ledger.
- Communication skills: Students should be able to communicate clearly the theoretical knowledge acquired, the logic underpinning these application methods and also to non-specialists interlocutors; they must know and have adequate mastery of accounting terminology.

Contents

The course is aimed at studying in depth into the issues of financial accounting inherent to the business administration system through the analysis of the business principles sub-systems, of survey systems from which they originate and the drawing up of the annual report.

Detailed program

1. Introduction to Accounting.

The knowledge of elementary accounting

The methods of entry. Entry systems: revenue system, Anglo-Saxon system, integrated administrative system.

Accounting principles, civil and fiscal liability in the development of general accounting,

The classification of accounts according to the modern accounting system.

(Accounts scheme)

2.Accounting sub-systems

Credit sub-systems

Debit sub-systems

Personnel sub-systems

The sub-system of sales intermediaries

Bank sub-systems

Finance sub-systems

Warehouse sub-systems

Tax sub-systems

Other input sub-systems

Order of accounts sub-systems (With in depth examination of the problematic of accounts and indirect taxes)

3.Output of accounts and the fiscal years.

4.Settlement operations and the closure of accounts.

5.Output of accounts and the fiscal year.

6.The re-opening of accounts

7.From Financial Accounting to Financial Statement

Prerequisites

The exam can be taken only after successfully passing the exam on BUSINESS ADMINISTRATION

Teaching methods

During the course lectures were held on various accounting subsystems and exercises with the accounting records and the preparation of financial statements

Assessment methods

Exam modality: written test composed of 6 multiple-choice questions (score 0-1) and 2 open choice questions (score 0-2) – minimum total score: 6; Oral exam on accounting records and theory of bookkeeping.

Two intermediate tests will be carried out, the first will be carried out on the first part of the program. The modality will be the same as the written test that will be carried out during the year. Those who pass the two intermediate tests can directly access the oral exam.

Textbooks and Reading Materials

P. Saracino, "La contabilità generale e i processi amministrativi nel sistema amministrativo integrato" Ed. Giuffrè 2015, 2nd edition

L. Marchi Introduzione alla contabilità d'impresa. Obiettivi, oggetto, strumenti di rilevazione, Giappichelli Torino, 2017, sixth edition

Semester

First semester

Teaching language

Italian
