



UNIVERSITÀ  
DEGLI STUDI DI MILANO-BICOCCA

## SYLLABUS DEL CORSO

### Contabilità e Bilancio

1920-2-E1803M049

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#### Learning objectives

This course is designed to introduce students to the basic concepts underlying financial accounting systems. The course emphasizes the measurement concepts and bookkeeping of business transactions for the construction of the basic financial accounting statements - the income statement, balance sheet, and cash flow statement - as well as their interpretation for management decisions. The course also provides an overview of the financial statements of banks.

The student will be able to record the business transactions and to proceed with the preparation of financial statements, as required by the implementation of the new legislation and accounting standards. The student will be able to properly interpret the operating performance and the financial condition of the company.

#### Contents

##### Detailed program

The preparation of financial statements in industrial, commercial and service companies

The information system

The accounting process for the preparation of financial statements

The accrual concept of accounting

The balance sheet and related disclosures

The financial statements and accounting principles

The financial accounting system: double-entry bookkeeping, chart of accounts,

The impact of statutory and tax rules

Bookkeeping exercises:  
Starting a business and its initial transactions

The acquisition of investments

- The purchase cycle and debt
- The sales cycle and credit
- The cycle of funding
- The acquisition of services
- The cycle of personnel

The cycle of taxes

- The adjusting, closing and reversing entries
- From the trial balance to the preparation of financial statements: income statement, balance sheet, cash flow statement
- The preparation of the notes
- The preparation of the management report

Financial statement analysis

The financial statement of banks

Introduction to international accounting standards

## **Prerequisites**

Basics of business administration.

## **Teaching methods**

The course is delivered in Blended-learning format

## **Assessment methods**

The assessment rules refer to each class.

## **Textbooks and Reading Materials**

The course book and materials are set for each class T1/T2.

Additional materials will be provided on the course website.

### **Additional readings:**

Robert Anthony, et al., *Accounting. Text and cases*, Mc Graw Hill Education, last edition

Alessandra Tami, *Oltre la banca. Il bilancio d'esercizio nel rapporto con gli interlocutori dell'azienda*, Franco Angeli, Milano, 2015

**OIC - Organismo Italiano di contabilità, *Principi Contabili nazionali*- Testo Completo - last edition, Il Sole 24 Ore, Milano 2015.**

For the national accounting standards: [www.fondazioneoic.eu](http://www.fondazioneoic.eu), [www.commercialisti.it](http://www.commercialisti.it)

European Accounting Directives updates: <http://europa.eu.int/>.

## **Semester**

First semester.

## **Teaching language**

Italian

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