

UNIVERSITÀ DEGLI STUDI DI MILANO-BICOCCA

SYLLABUS DEL CORSO

Fondamenti di Bilancio

1920-3-E3301M202

Learning objectives

The student will be able to prepare the financial statements using accounting principles consistent with the status of the company.

The student will be able to understand the strengths and weaknesses of a company, through reading, analysis and revision of its financial statements. Through ratio analysis and flows analysis, with investigations on history and on future of the company, it is possible to distinguish healthy companies from companies with problems or situations of non-continuity.

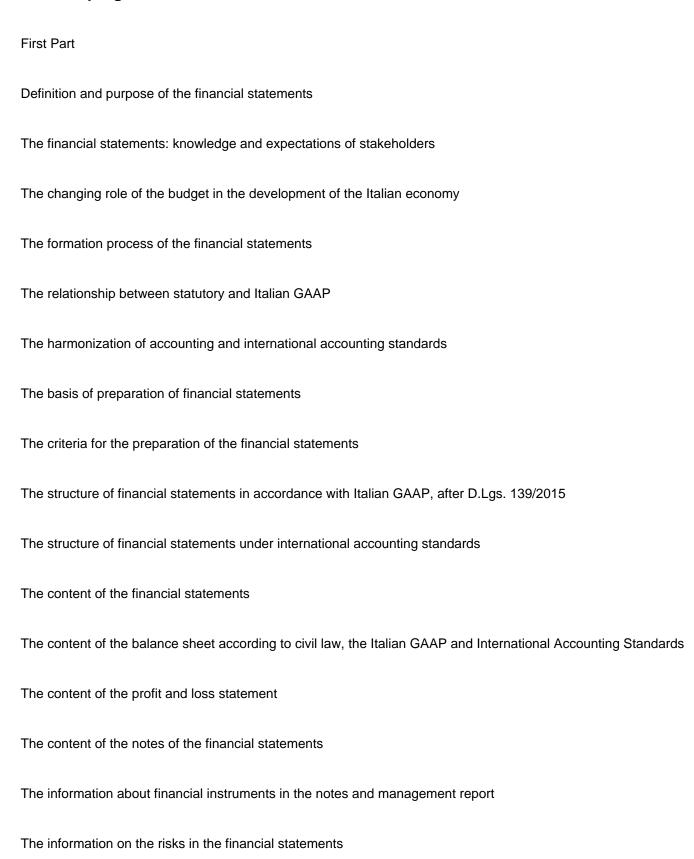
Will be able to evaluate the Company's performance, integrating the economic and financial analysis with the assessment of social, environmental and governance risks (ESG)

Contents

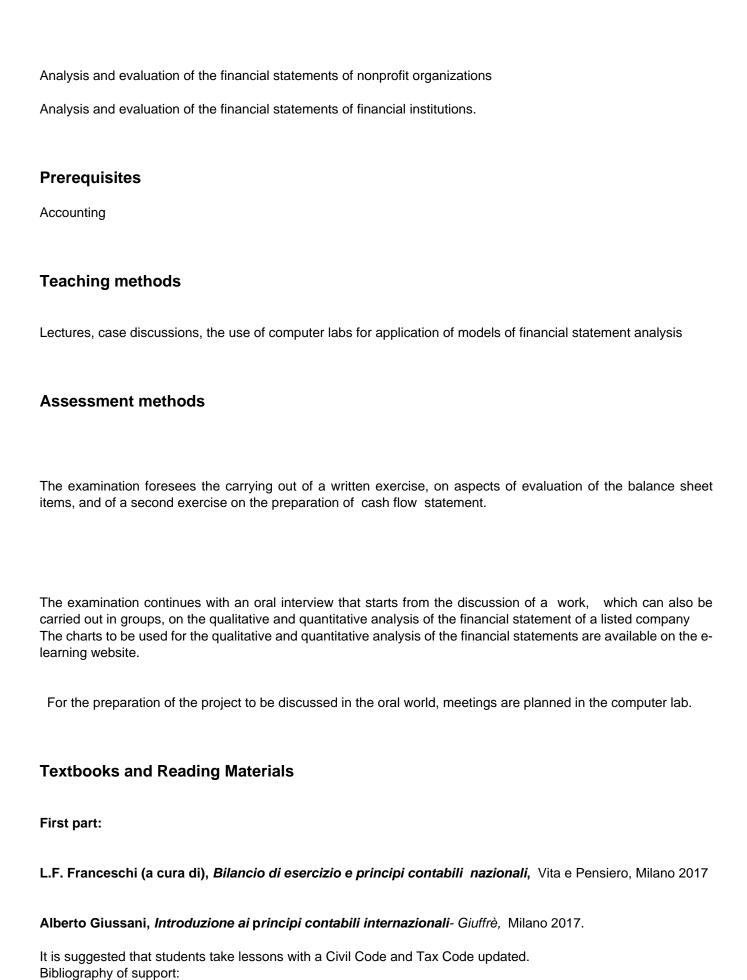
In the first part the course explores the theme of the evaluations for the preparation of the financial statements, in the business theory as well as in the civil and tax laws, with reference to national and international accounting standards.

The second part addresses the issue of the financial statement as an instrument of communication of corporate strategies in an integrated dimension, framing the methods of reading, analysis and interpretation of the doctrine developed and applied in practice, for the purpose of evaluating the creditworthiness and prospects of development business

Detailed program



The content of the supplementary information: the cash flow statement The contents of integrated reporting and sustainability report Second Part The balance in the assessment of creditworthiness. The analysis of the riskiness of assets and liabilities, the analysis of cost-effectiveness. The analysis of financial dynamics. Ratio analysis . Analysis of cash flow statement. Drafting and analysis of financial statements, qualitative analysis and strategic analysis. Value creation and CSR. The financial statements in businesses in crisis The financial analysis: financial optics and management optics The ratio analysis: the ratio of liquidity, activity, profitability, solvency and solidity The analysis of flows and the preparation of cash flows statement Analysis perspective: pro forma budgets and cash budgets The qualitative analysis and preparation of business plans Budget analysis, rating and estimates of insolvencies The assessment of corporate performance: indicators of value created . Sustainable development and selection and ESG analysis Annual Accounts and accountability: the model of the Global Reporting Initiative and the sustainability report. The financial reporting and the relationship with the bank: effects of Basel 2 and 3



- For national accounting standards, www.fondazioneoic.eu, www.commercialisti.it,
- For international accounting standards IAS / IFRS, www.ifrs.org, where you can find English version too.
- For USGAAP, www.fasb.org;
- It is suggested to consult with the sites of the European Union to follow the changes to the Accounting Directives: http://europa.eu.int/.

On the site e.learning of the faculty will be provided a handout materials

Second Part

Alessandra Tami, Oltre la banca. Verso una finanza sostenibile: dall'analisi economico-finanziaria all'analisi ESG Franco Angeli, Milano, 2017 (Financial and ESG Analisys)

Semester

First Semester

Teaching language

Italian