



UNIVERSITÀ  
DEGLI STUDI DI MILANO-BICOCCA

## SYLLABUS DEL CORSO

### Ragioneria Generale ed Applicata - 2

2021-2-E1802M007-T2

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#### Learning objectives

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

#### Detailed program

TURN SECOND - MARIARITA PIEROTTI (LH-Z)

Programme:

## 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

### **Prerequisites**

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

### **Teaching methods**

During the Covid-19 emergency period, lessons will be held remotely asynchronously with videoconferencing events synchronous.

### **Assessment methods**

In the Covid-19 emergency period, the written exams will take place via the university's exam platform with RESPONDUS proctoring software.

Detailed instructions for the written test will be provided to students well in advance.

The oral interviews will only be online. They will be carried out using the WebEx platform and a public link for access will be shown on the e-learning page of the course

### **Textbooks and Reading Materials**

Coronella S., Ragioneria Generale. La logica e la tecnica delle scritture contabili, Terza Edizione, FrancoAngeli

Exercises: Coronella S., Monda C., Ragioneria Generale. Casi Applicazioni e quesiti, ultima edizione, FrancoAngeli.

### **Semester**

First semester

Teaching language

Italian

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