

UNIVERSITÀ DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Accounting	- 2	

2021-2-E1802M007-T2

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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