UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

# COURSE SYLLABUS

# Basic Accounting - 2

**2021-2-E3301M195-T2**

## Learning objectives

Knowledge and understanding of the accounting systems, accounting records aimed at recording business management phenomena, and adjustment entries aimed at drawing up the financial statement.

## Contents

The course deals with the accounting issues related to the system of business management through the analysis of the organizations' major subsystems and related accounting systems

## Detailed program

1. Introduction to Accounting

The basic accounting knowledge

Methods and systems of accounting records

The integrated administrative system

Aspects of business management

The accounting principles and statutory and fiscal constraints to the accounting development

2. Accounting subsystems

The credit subsystem

The debt subsystem

The personnel's subsystem

The fixed-assets subsystem

The inventory subsystem

The funding subsystem

The subsystem of extraordinary income and expenses

The subsystem of taxes

The subsystem of the memorandum accounts

3. Accounting and fiscal outputs during the year

4. Adjusting entries and accounts closure

5. Annual accounting and fiscal outputs

6. Reopening of accounts

## Prerequisites

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

The exam includes a written test and an oral exam. The written test consists of some questions with a closed answer (with a score of 1, -0,5 or zero according to the answer provided, correct, omitted or wrong), and two open-ended questions (with a maximum score of 2 points each). With a score of 6 (at least), you can take the oral exam.

During the course, two partial tests will be carried out, including both closed and open-ended questions. Passing both the tests, you can directly take an integrative oral exam.

## Textbooks and Reading Materials

P. Saracino, “La contabilità generale e i processi amministrativi nel sistema amministrativo integrato”, Giuffrè, 2015, Second edition.

## Semester

First semester

## Teaching language

Italian