



UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

SYLLABUS DEL CORSO

Contabilità e Bilancio - 1 (blended)

2021-2-E1803M049-T1

Learning objectives

This course is designed to introduce students to the basic concepts underlying financial accounting systems. The course emphasises 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

The financial statement of banks

Introduction to international accounting standards

Prerequisites

Basics of business administration.

Teaching methods

Blended Learning:

- 28 hours face-to-face lectures
- 35 hours online activities:
 - Online exercises and tests
 - Weekly assessment (online tests)

During the Covid-19 outbreak, face-to-face lectures will be reverted to online synchronous sessions according to the course schedule. The live sessions will be recorded and available online in the course materials.

Assessment methods

The exam is only written with an option for an additional oral exam. The written exam deals with the preparation of financial statements, starting from the record of transactions and the preparation of trial balance to get to the preparation of financial statements.

- STUDENTS ATTENDING THE COURSE IN BLENDED-LEARNING FORMAT:
 - Assessment of online activities
 - Two written tests during the course (November and early January before the end of the course)

During the Covid-19 outbreak, all the exams will be run remotely on the Bicocca's ESAMIONLINE platform by the Respondus software. Detailed instructions will be provided before the exams.

Textbooks and Reading Materials

Basic Financial Accounting 2020 - Contabilità e Bilancio, (a cura di) Lombardi Stocchetti G. - Guerini Next, Milano, Edition 2020 - ISBN 978-886896-2937

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, www.commercialisti.it

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

Semester

First semester.

Teaching language

Italian
