



UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

SYLLABUS DEL CORSO

Contabilità e Bilancio - 2 (blended)

2021-2-E1803M049-T2

Learning objectives

The student will be able to record the business facts and to proceed with the preparation of the financial statements, as required by the implementation of the new legislation.

The student will be able to properly interpret the operating performance and the real economic and financial situation of the company, integrating the economic financial analysis with the assessment of social, environmental and governance risks.

Contents

The course addresses the issue of preparation and analysis of financial statements, starting from the record of operations to get to the process of preparing the financial statements, with particular reference to companies that prepare their financial statements according to national accounting standards, formed by balance sheet, income statement, statement of cash flows, notes to financial statements and the management report, in accordance with the transposition of Directive 34/2013. The second part examines the issue of the financial statements as a tool of communication of corporate strategies in an integrated dimension, framing methods of reading, analysis and interpretation of the doctrine developed and applied by the practice, for the assessment of the creditworthiness and prospects of corporate development

Detailed program

The preparation of financial statements in industrial, commercial and service companies

- The information system
- The general accounts for the preparation of financial statements.
- The content of the financial statements and expectations of stakeholders.

- The financial statements and accounting principles.
- The organization of the system of reporting method of Double Entry, chart of accounts,
- The statutory and fiscal constraints
- Cases of surveys:
- The establishment of the company

- 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

Prerequisites

Knowledge of the issues of business economics

Teaching methods

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

Assessment methods

The exam is written and oral.

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

Bibliography:

Coronella, S. (2016) Ragioneria generale. La logica e la tecnica delle scritture contabili, FrancoAngeli

For exercises:

Coronella, S. Monda, C., (2016) Ragioneria Generale. Casi applicazioni e quesiti, FrancoAngeli

To know more:

Robert Anthony, et A., *Accounting. Text and cases*, Mc Graw Hill Book, 2007

Alessandra Tami, *Oltre la banca. Il bilancio d'esercizio nel rapporto con gli interlocutori dell'azienda*, Franco Angeli, Milano, 2015

Semester

First semester

Teaching language

Italian
