COURSE SYLLABUS

Introduction To Accounting - 2

2021-2-E1801M028-T2

Learning objectives

Knowledge and understanding: students must demonstrate knowledge of the Accounting systems, accounting

records designed to detect the business operations and the accounting records of year-end aimed at the

preparation of financial statements in accordance with the accrual basis. Students must know the different

subsystems and understand how useful information for accounting records are obtained also referring to issues

related to direct taxes (VAT). The students must show a knowledge of economic and financial reporting in order to

obtain an in-depth understanding of the business system.

• Applying knowledge and understanding: students must be able to apply the knowledge gained by demonstrating

to learn about the method of accounting for business operations in compliance with the rules of the general ledger

system and understand how this accounting records are used for the preparation of financial Statements. They

must also be able to identify issues related to company performance by reading the data emerging from the

accounts.

• Making judgments: Students must have the ability to understand the correctness or otherwise of the records

relating to business operations and their consistency with the purpose of the general ledger. • Communication

skills: Students should be able to communicate clearly the theoretical knowledge acquired, the logic underpinning

these application methods and also to non-specialists interlocutors; they must know and have adequate mastery of

accounting terminology.

Contents

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The course is aimed at studying in depth into the issues of financial accounting inherent to the business

administration system through the analysis of the business principles sub-systems, of survey systems from which

they originate and the drawing up of the annual report.

Detailed program

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

7.From Financial Accounting to Financial Statement

Prerequisites

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

Teaching methods

According to the University regulations to contain the health emergency, the lessons could be carried out in a mixed way: partial presence and asynchronous / synchronous videotaped lessons.

The lessons will have a theoretical and practical content with exercises on the accounting records and on the preparation of the financial statements.

Assessment methods

The test consists of a written exam, consisting of accounting exercises, to be performed with mastrini and an open question. Furthermore, the realization of a financial statement may be required.

In the event of a health emergency, an electronic exam could be scheduled using the Webex platform during which the student will carry out written exercises and answer theoretical questions on the nature of the accounts records.

Textbooks and Reading Materials

- P. Andrei e A. M. Fellegara, (a cura di), *Contabilità generale e bilancio d'impresa*, Giappichelli, Torino.

- L. Marchi, Introduzione alla contabilità d'impresa. Obiettivi, oggetto, strumenti di rilevazione,, Giappichelli   Torino, 2017, sesta edizione

Semester

first semester

Teaching language

italian