UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

SYLLABUS DEL CORSO

Elementi di Contabilità e Bilancio - 2

2122-2-E1801M028-T2

Learning objectives

The course allows students to acquire in-depth knowledge of financial accounting aimed at the preparation of the annual financial report.

At the end of the course the student is able to independently detect the main management phenomena driving from the main subsystems of the company, to detect the adjusting entries at the end of the fiscal year, and the overall requirements for financial statements.

-Knowledge and understanding: Students must show that they know the accounting systems, the accounting records to detect the business management phenomena and the adjusting entries of the end of the year aimed at drafting the financial statements according to the matching principle and accrual bases. They must know the different company subsystems and understand how to obtain useful information for the accounting records, also referring to the issues related to indirect taxes (VAT). They must know Italian GAAP.

-Ability to apply knowledge and understanding: Students must be able to apply the acquired knowledge by demonstrating that they know how to accounting for business phenomena in accordance with the rules of the general accounting system and Understand how such accounting surveys are necessary for the drafting of the financial statements and GAAP.

-Autonomy of judgement: students must have the ability to understand the correctness or otherwise of the accounting records relating to individual management phenomena and consistency of the same with the purpose of the general ledger. They must also understand the correct drafting principles and evaluation criteria of the financial statements.

-Communicative skills: Students must be able to communicate clearly the theoretical knowledge acquired, the logic underlying them and the application modalities also to non-specialists; They must know and have proper mastery of accounting terminology.

Contents

The course is aimed at deepening:

- the accounting problems inherent in the system of business administration through the analysis of the main subsystems of the company, the system of Accounting entries that arise from them, the construction of the Balance Sheet and Profit&Loss;

- the financial statements in accordance with the regulations of the civil code.

Detailed program

Introduction to Accounting

Elementary Accounting knowledge

The methods of accounting

Accounting systems: Income system, Anglo-Saxon patrimonial system, integrated administrative system

Accounting principles and the civil and fiscal constraints on the development of the General Ledger

The accounting subsystems:

Interim accounting and fiscal outputs

The operation of settling and closing of accounts

Annual Accounting and fiscal outputs

The reopening of accounts

Definition and purpose of the financial statements

The types of financial statements

Content of the financial statement according to the civil code

The content of the statement of financial position and the evaluation criteria according to the italian GAAP

Prerequisites

Business Administration

Teaching methods

Lectures

Assessment methods

The verification of learning takes place with a written and an oral test.

Written test: 20 Multiple-answer questions (correct answer 1 point, omitted 0 points, incorrect -0.5 point) and 2 open-answer questions (five-point each), minimum score 18. The written test lasts 90 minutes.

Multiple-answer questions are both aimed at verifying knowledge and applying knowledge.

The open questions are theoretical (financial statement) and practical (financial accounting).

The student who passes the written test must support the oral test.

The oral test consists of at least 3 questions (10 points each)

During the course there are two written intermediate tests in substitution of the written test.

Measurement of learning and criteria for awarding the final vote

The vote is expressed in thirtieth. The student passes the exam if he gets a vote of at least 18 even in the oral test. It is expected to assign the maximum of the votes with honors (30 and praise).

The examination shall be deemed to have been exceeded when the student has received a vote of at least 18 both in the written test and in the oral test. The final vote is determined by 50% by the vote of the written test and 50% by the vote of the oral test.

Textbooks and Reading Materials

P. Saracino "La contabilità generale ed i processi amministrativi nel sistema amministrativo integrato", Ed. Giuffrè, II ed. 2015

Codice Civile

Italian GAAP (OIC - www.fondazioneoic.eu)

The slides available on the e-learning website.

Semester

First semester

Teaching language

Italian