UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Basic Accounting - 2

2122-2-E3301M195-T2

Learning objectives

The course will teach knowledge coming from the accounting field. Students will learn how to express the firm's activities in terms of financial effects and how to represent those activities through the syntheses of the balance sheet. In addition, students will learn how to read those syntheses and to verify if and to which extent the firm got economic/financial equilibrium positions.

Contents

The course is divided into two parts. The first part is about the transformation of the firm's dynamic into figures. The transformation allows to express the firm's dynamic in terms of economic/financial effects. The second part is about the opposite process which allows to understand and to evaluate the firm's dynamic by interpreting the balance sheet's figures.

Detailed program

The following themes will be discussed:

- The accounting perspective and the accounting methods

- The accounting methods application to the firm's activities

- The accounting process to calculate the profit and the capital

- The representation of the profit and the capital through the balance sheet

- How to change the balance sheet to better analyze it

- The balance sheet analysis

Prerequisites

None

Teaching methods

Lectures

Assessment methods

The exam verifies:

1) The level of the student’s knowledge about the logic underpinning (i) the transformation of the firm’s activities into values and (ii) the analysis of those values

2) The student’s ability of applying the techniques which:

a) can transform the firm’s activities into economic/financial values

b) help to interpret those values with the aim of formulating conclusions about the economic/financial equilibrium positions

The written exam includes:

1) multiple-choice questions

2) exercises about accounting records and balance sheet analysis.

The optional oral exam is a discussion about the logics and the techniques to record the firm’s activities and to analyze the balance sheet.

The criteria to evaluate the knowledge developed by the students are the following:

1) the wideness, the more the knowledge covers the content of the course, the more the knowledge level is considered to be high

2) the preciseness/correctness, it is required to be precise in applying the techniques for the accounting records and for the balance sheet analysis. It is also required to leverage the critical thinking when the analysis is

discussed.

No midterm exams.

Textbooks and Reading Materials

Cerbioni, Cinquini, Sostero, Contabilità e bilancio, McGraw-Hill Higher Education, 2019

Caramiello, Di Lazzaro, Fiori, Indici di bilancio, Giuffrè, Milano, 2003

If the student needs to read more, she/he can read:

Coronella, Ragioneria Generale, La logica e le tecniche delle scritture, Franco Angeli, Milano, 2020

Coronella, Monda, Ragioneria Generale, casi, applicazioni e quesiti, Franco Angeli, Milano, 2019

Gonnella, Bernini, Dell'Omodarme, Facchini, Esercitazioni di contabilità e bilancio, Giappichelli, Torino, 2019

Marchi (a cura di), Contabilità d'impresa e valori di bilancio, Giappichelli, Torino, 2018

Organismo Italiano di Contabilità, Rendiconto Finanziario, OIC 10, 2016

Poddighe (a cura di), Analisi di bilancio per indici. Aspetti operativi, CEDAM, Padova, 2014

Semester

First term

Teaching language

Italian