UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

# COURSE SYLLABUS

## Basic Accounting - 1

**2122-2-E3301M195-T1**

### Learning objectives

**Knowledge and understanding**: students must demonstrate knowledge of book-keeping, accounting records designed to investigate business operations and the accounting records of year-end aimed (accounting adjustments) 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 VAT.

**Applying knowledge and understanding**: students must be able to apply the knowledge gained by demonstrating to apply book-keeping for business operations in compliance with the rules of the general ledger system and understand how this accounting records are necessary for the preparation of financial Statements.

**Making judgments**: Students must have the ability to understand the correctness (or not) of accounting records related 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

## Detailed program

**TURN 1 – MARTINELLI MAURO (A - Le)**

Programme:

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

## Prerequisites

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

## Teaching methods

Lessons are in attendance. In case of legal provisions due to a pandemic, the lessons are carried out remotely in asynchronous mode via the Web and in synchronous mode via Webex

## Assessment methods