

## UNIVERSITÀ DEGLI STUDI DI MILANO-BICOCCA

## **COURSE SYLLABUS**

## **Accounting - 1**

2122-2-E1802M007-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
Face-to-face lessons or, in the case of different regulatory provisions due to a pandemic, remote
lessons in asynchronous mode by Web and remote lessons in synchronous mode by Webex
Assessment methods