



UNIVERSITÀ  
DEGLI STUDI DI MILANO-BICOCCA

## SYLLABUS DEL CORSO

### Elementi di Contabilità e Bilancio - 2

2223-2-E1801M028-T2

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#### Learning objectives

Understanding the information function of the financial statements from three points of view:

1. internal reporting
2. as an internal control tool
3. as an information pack for external readers

Knowledge of accounting principles and accounting representation logic required by the legislator

Ability and familiarity in reading and interpreting the financial statements of actual companies

Professional skills in terms of financial communication and analysis.

The course is a prerequisite for understanding the usefulness of budget information for subsequent university courses and any research activities.

#### Contents

Role and postulates of the financial statements

The financial statements

Intangible fixed assets

Tangible fixed assets

Inventories

Credits

Foreign currency post

Debt and equity securities

Liquidity, accruals and deferrals

The net worth

Provisions for risks and charges and severance pay

Debts

Financial Ratios

## **Detailed program**

**\*\* Role and postulates of the financial statements**

The functions of the financial statements and the accounting principles that govern them

**\*\* The financial statements \*\***

Balance Sheet, Income Statement, Report on Operations, Explanatory Notes

**\*\* Intangible fixed assets \*\***

General aspects of evaluation and single types

**\*\* Tangible fixed assets \*\***

General aspects of evaluation

**\*\* Inventories \*\***

Definition and classification in the financial statements

**\*\* Credits \*\***

Definition and classification in the financial statements and valuation problems

**\*\* Positions in foreign currency \*\***

The initial accounting and year-end valuations

**\*\* Debt and equity securities \*\***

Definition and classification in the financial statements

**\*\* Cash, accruals and deferrals \*\***

Definition and classification in the financial statements

**\*\* The net worth \*\***

Share capital, the various reserves and the result for the year

**\*\* Provisions for risks and charges and severance indemnity \*\***

Definition and classification of the various funds

**\*\* Debts \*\***

Definition and classification in the financial statements and various distinctions

**\*\* Financial Ratios \*\***

Revision and application of the financial ratios studied in the Business Administration course

## **Prerequisites**

To have passed the Business Administration exam.

## **Teaching methods**

The lessons will be in-person and based on the reference book.

The lessons are delivered with the support of slides. Slides cannot be considered as an alternative to the book.

There will be classroom exercises will and optional home exercises.

There will be a group work for the comprehension of actual financial statements.

This activity will contribute to the final exam score.

## **Assessment methods**

The main part of the exam is in written form consisting of multiple-choices questions and open exercises.

The complementary part of the exam is carried out through group work [A report comparing the financial reports of 5 actual companies (5 people per group)] to be delivered to the professor by 15/01/2023 and it will be valid till 30/04/2023.

Alternatively, the complementary part to the written exam will an oral exam.

At the middle of term, there will be an intermediate exam.

Mark out of thirty points (plus possible honors).

There will be no distinction in the final exam between attending and non-attending students.

## **Textbooks and Reading Materials**

Bilancio di esercizio e principi contabili. Alberto Quagli. 2021  
X edizione ISBN 9788892140738

## **Semester**

Semester I

## **Teaching language**

Italian Language

## **Sustainable Development Goals**

