UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Accounting - 2

2223-2-E1802M007-T2

Learning objectives

The course allows the studente to acquire in-depth knowledge of general ledger aimed at the preparation of the annual financial reporting.

At the end of the course the student is able to independently detect the main management phenomena deriving from the main subsystems of the company and to detect the adjusting entries at the end of the fiscal year.

-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).

-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.

-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.

-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.

Detailed program

Round 2 – Saracino PAOLA (Li-Z)

1. 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

2. The accounting subsystems:

The account receivable subsystem

The account payable subsystem

The Personnel subsystem

The Banks Subsystem

The Fixed Assets Subsystem

The stock subsystem

The tax subsystem

3. Interim accounting and fiscal outputs

4. The operation of settling and closing of accounts

5. Annual Accounting and fiscal outputs

6. The reopening of accounts

Prerequisites

Business Administration

Teaching methods

Lectures

Tutorials

Assessment methods

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

Written test: 6 Multiple-answer questions (exact answer 1 point, not date 0 points, errata-0.5 point) and 2 open-answer questions (two-point each), minimum score 6. The written test lasts 35 minutes.

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

The open questions are a theoretical, one of an applicative character.

The student who passes the written test must support the oral exam with questions about accounting records and theory.

The oral test consists of at least 3 questions of theoretical and applicative character, each question is attributed a score from 0 to 10.

During the course there are two written intermediate tests (one in half and one at the end of the course) each having the same structure and evaluation of the written test to be carried out in official appeal and in substitution of the written proof; The student who obtains a total vote of + 12 (provided single test with minimum vote at least + 4) plays the oral during the official appeals.

The inscription on the examination call (on-line procedure) is an indispensable condition to be able to support the test (both written and oral). Applicants not regularly enrolled in the exam may not support the 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 30% by the vote of the written test and 70% by the vote of the oral test.

The vote of the written test is determined by the sum of the points of the multiple-answer questions to which the points of the open questions assessed on the basis of a defined scale referring to the completeness of the answer and the seriousness of the errors committed are added. The vote of the oral test is determined by summing the evaluation (at the maximum 10/30) attributed to each of the 3 questions formulated to the student. This assessment takes into account the degree of knowledge, understanding and ability to apply the subjects covered by each application. The student who shows in the oral a critical, analytical, thorough and exhaustive knowledge and understanding of the contents of the course, as well as an excellent mastery of the terminology of the matter, obtains the praise.

Textbooks and Reading Materials

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

The slides related to the exercises are made available to the students on the e-Learning page of the course.

Semester

First semester

Teaching language

Italian

Sustainable Development Goals