



UNIVERSITÀ  
DEGLI STUDI DI MILANO-BICOCCA

## SYLLABUS DEL CORSO

### Bilancio e Scelte Aziendali (blended)

2324-1-E1601N040-E1601N032M

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#### Learning objectives

##### *Knowledge and understanding*

Understand the principles and logic to be adopted in the preparation of the financial statements.

##### *Ability to apply knowledge and understanding*

Ability to draft the main accounting records, preparation of the financial statements and analysis of their main dimensions.

#### Contents

Students are introduced to the language and logic of economic measurement. With particular reference to the tools that are needed to represent a company's dynamics, attention is paid to the accounting systems and to financial statements's preparation.

#### Detailed program

- The layouts of the public financial statements: balance sheet and income statement; principles for the preparation of the financial statements
- Financing operations: own capital and third party capital
- Investment operations: purchase of tangible and intangible fixed assets, depreciation, alienation
- Purchase of goods and services
- Evaluation of final inventories

- Labour costs
- Sales operations
- The reclassification of the income statement and balance sheet
- Financial statement analysis through financial ratios

## **Prerequisites**

None

## **Teaching methods**

Theoretical lessons and exercises, with use of distance learning techniques (blended learning). The lessons and exercises will be held in a mixed mode: partial attendance and asynchronous videotaped lessons. Classroom lessons will also be recorded and then made available on the elearning platform.

## **Assessment methods**

Final written test consisting of a selection of exercises (such as those proposed in the classroom and during online exercises), and some theoretical questions (true / false with the request to justify the choice).

There is no difference between attending and non-attending students: the exam is one and the same for everyone.

For foreign / exchange students: please note that the exam (as also the material) is in Italian and cannot be easily translated into English because of its very technical nature.

## **Textbooks and Reading Materials**

Material available on the platform: lessons and recorded exercises, videos, slides, exercises and related solutions, simulations of the exam.

The material is sufficient to acquire all the required knowledge and skills; those who wish to delve into the topic can use this text: Corno F., Lombardi Stocchetti G., General accounting, The composition of the general financial statements, 2012, Guerini e Associati and subsequent edition.

## **Sustainable Development Goals**

INDUSTRY, INNOVATION AND INFRASTRUCTURE

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