UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Financial Accounting (blended)

2324-1-E1601N040-E1601N032M

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