UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Introduction To Accounting - 1

2324-2-E1801M028-T1

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

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

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 text.

Assessment methods

The written tests will take place in the didactic laboratories (pay attention to the notices for any exam rounds and laboratory variations)
The vote will be expressed out of thirty
The non-attending exam is written with the possibility of oral integration according to the exam dates for the course
Students who do not attend the test can carry out and deliver the exercises according to the
deadlines published in the appropriate section.

The score of the exercises will be added to the score of the test.

The attending test is divided into two written tests (Intermediate and final) with the possibility of oral integration after having taken the final exam, according to the exam dates of the course.
The mid-term test which will take place in November, according to the dates set out in the teaching calendar, while the second test will take place on the first exam in January with the test for non-students attending.
The mid-term exam focuses on the program carried out up to chapter 5
The final exam focuses on the program carried out for the remaining lessons
The final grade for attending students is given by the average of the marks of the two tests, plus any points of the group work

The final grade for NON ATTENDING AND ATTENDING students can be integrated orally with questions on the whole program, in case of positive the grade will be increased, in case of negative the mark of the written test may be reduce.

Textbooks and Reading Materials

Bilancio di esercizio e principi contabili. Alberto Quagli.
XI edizione

Semester

1st Semester

Teaching language

Italian Language

Sustainable Development Goals

INDUSTRY, INNOVATION AND INFRASTRUCTURE