



UNIVERSITÀ  
DEGLI STUDI DI MILANO-BICOCCA

## SYLLABUS DEL CORSO

### Bilancio e Analisi Economico-Finanziaria

2324-1-FSG01A032

---

#### Learning objectives

At the end of the course, the student will be able to:

- read and interpret the financial statements
- know the financial statement postulates
- know some national and international accounting standards
- create the financial report analysis through static indicators (equity, financial and economic)
- carry out the financial report analysis through dynamic analysis (cash flow statement)
- know the main national and international regulations

#### Contents

- the general principles of accounting and financial statements
- the models for recording the accounting records
- the financial statements
- the evaluation criteria
- some national and international accounting principles/standards

- the financial statement ratios and the reclassification of the financial statements
- static and dynamic analysis

## **Detailed program**

Operations and measurement of values

Accounting records

The logic of observation and collection of values: business operations

Accounting records: double entry entries

Determination of values ??and administrative period

The detection of business operations

Determination of income and capital

The financial statements: disclosure purposes

The financial statement information The regulatory framework of reference

The balance sheet schemes

The financial statement analysis (ratios and dynamic analysis)

## **Prerequisites**

There are no prerequisites

## **Teaching methods**

Lessons will take place face to face

## **Assessment methods**

Written and Oral exam

The written test consists of 20 multiple choice questions (with a score of 0/1) and two open questions with a score of 0/5; this test is passed with a score higher than 18 and gives access to the oral part. The oral exam focuses on the development of a case study for both attending and non-attending students.

The exam consists of two parts:

- . Written exam (50%)
- . Group work - case study (50%)

The discussion of the group work will be possible after the passage of the writing; at the time of the last part of the exam it will be necessary to register for the online sifa to take the exam minutes.

## **Textbooks and Reading Materials**

- Economia aziendale. seconda edizione. Capitolo 3. VALORI, RILEVAZIONI E INFORMAZIONI; Capitolo 2. LE COMBINAZIONI ECONOMICHE. . A cura di Alberto Nobolo, 2017, Pearson
- Handouts and / or articles for some topics (ie national and international accounting principles)
- For insights: Antony R., Hawkins D.F., Macri D.M., Merchant K.A., Il bilancio. Analisi economiche per le decisioni e la comunicazione della performance (Accounting - text and cases), McGrawHill, 2011

## **Sustainable Development Goals**

INDUSTRY, INNOVATION AND INFRASTRUCTURE

---