UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Accounting and Financial Analysis - 2 (blended)

2324-2-E1803M049-T2

Learning objectives

This course is designed to introduce students to the basic concepts underlying financial accounting systems. The course emphasizes the measurement concepts and bookkeeping of business transactions for the construction of the basic financial accounting statements - the income statement, balance sheet, and cash flow statement - as well as their interpretation for management decisions. The course also provides an overview of the financial statements of banks.
The student will be able to record the business transactions and to proceed with the preparation of financial statements, as required by the implementation of the new legislation and accounting standards. The student will be able to properly interpret the operating performance and the financial condition of the company.

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Detailed program

- The preparation of financial statements in industrial, commercial and service companies

- The information system
- The accounting process for the preparation of financial statements
- The accrual concept of accounting
- The balance sheet and related disclosures
- The financial statements and accounting principles
- The financial accounting system: double-entry bookkeeping, chart of accounts,
- The impact of statutory and tax rules
- Bookkeeping exercises:
- Starting a business and its initial transactions
- The acquisition of investments
- The purchase cycle and debt
- The sales cycle and credit
- The cycle of funding
- The acquisition of services
- The cycle of personnel
- The cycle of taxes
- The adjusting, closing and reversing entries
- From the trial balance to the preparation of financial statements: income statement, balance sheet, cash flow statement
- The preparation of the notes
- The preparation of the management report
- Introduction to international accounting standards

Prerequisites

Business administration

Teaching methods

Blended Learning:
•28 hours face-to-face lectures
•35 hours online
–Online exercises and assignments
–Weekly assessment (individual basis)

Assessment methods

The exam is only written. The written exam deals with the preparation of financial statements, starting from the record of transactions and the preparation of trial balance to get to the preparation of financial statements.

Students attending the course in Blended-Learning format.
– Assessment of online activities
–Two written tests during the course (November 2019 and January 2020)

Textbooks and Reading Materials

Basic Financial Accounting – Contabilità e Bilancio, a cura di Lombardi Stocchetti G. - Guerini Next, Milano, Edizione 2023
Additional readings:
Paola Saracino, La contabilità generale e i processi amministrativi nel sistema amministrativo integrato, Giuffrè, Milano 2015.
Robert Anthony, et al., Accounting. Text and cases, Mc Graw Hill Education, last edition
Alessandra Tami, Oltre la banca. Il bilancio d'esercizio nel rapporto con gli interlocutori dell'azienda, Franco Angeli, Milano, 2015
Local GAAP: www.fondazioneoic.eu, www.commercialisti.it
European Accounting Directives updates: http://europa.eu.int/.

Semester

I semester

Teaching language

Italian

Sustainable Development Goals