



UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

SYLLABUS DEL CORSO

Elementi di Contabilità e Bilancio - 1

2425-2-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

Financial Ratios

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

** Financial Ratios **

Revision and application of the financial ratios studied in the Business Administration course

Prerequisites

To have passed the Business Administration exam.

Teaching methods

In-person

Online lectures are recorded videos (not streaming) uploaded to E-learning on the day of the lecture and removed on the day of the next lecture.

The lessons are delivered with the support of slides. Slides cannot be considered as an alternative to the book.

There will be classroom exercises will and optional home exercises.

There will be a group work for the comprehension of actual financial statements.

This activity will contribute to the final exam score

Assessment methods

The main part of the exam is in written form consisting of multiple-choices questions, open questions and open exercises.

At the middle of term, there will be an intermediate exam.

Mark out of thirty points (plus possible honors).

There will be no distinction in the final exam between attending and non-attending students.

All attending and non-attending students can write a group or individual work, according to the indicated tracks, to be delivered before the session for which they register, the score will be from 0 to 3

Textbooks and Reading Materials

Bilancio di esercizio e principi contabili. Alberto Quagli. 2023

XI edizione ISBN 9791221100242

Semester

1st Semester

Teaching language

Italian

Sustainable Development Goals

INDUSTRY, INNOVATION AND INFRASTRUCTURE | PEACE, JUSTICE AND STRONG INSTITUTIONS
