



UNIVERSITÀ  
DEGLI STUDI DI MILANO-BICOCCA

## SYLLABUS DEL CORSO

### Elementi di Contabilità e Bilancio - 2

2425-2-E1801M028-T2

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#### Learning objectives

Understanding the informational function of financial statements from three points of view:

Internal reporting

1. As an internal control tool
2. As an information package for external readers
3. Knowledge of accounting principles and the accounting representation logic required by legislators is essential.

Students will develop the ability and familiarity needed to read and interpret the financial statements of actual companies. Additionally, they will gain professional skills in financial communication and analysis.

This 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 and partially online lectures are based on the textbook.

Online lectures are recorded videos (not streamed) 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 an alternative to the book.

There will be classroom exercises and optional home exercises.

There will be 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.

The complementary part of the exam is carried out through group work [A report comparing the financial reports of 5 actual companies (5 people per group)] to be delivered to the professor by 10/01/2025 and it will be valid till 30/04/2025.

Alternatively, the complementary part to the written exam will be an oral exam.

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.

## **Textbooks and Reading Materials**

Bilancio di esercizio e principi contabili. Alberto Quagli. 2023  
XI edizione ISBN 9791221100242

## **Semester**

Semester I

Teaching language

Italian Language

Sustainable Development Goals

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

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