UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Accounting - 2

2425-2-E1802M007-T2

Learning objectives

The course enables the learner to acquire in-depth knowledge of general accounting aimed at the preparation of financial statements.
At the end of the course, the student is able to independently detect the main management phenomena arising from the main business subsystems and to recognize the year-end entries.

- Knowledge and Understanding: the student must demonstrate knowledge of accounting recognition systems, accounting entries suitable for recognizing business management phenomena and year-end entries aimed at preparing financial statements on an accrual basis. He/she should know the various business subsystems and understand how information useful for accounting records is obtained, including referring to issues related to indirect taxes (VAT).

- Ability to apply knowledge and understanding: students must be able to apply the acquired knowledge by demonstrating knowledge of how to account for business phenomena in compliance with the rules of the general accounting system and understand how such accounting entries are necessary for the preparation of financial statements.

- Autonomy of judgment: students must have the ability to understand the correctness or incorrectness of accounting entries relating to individual business phenomena and the consistency of such entries with the purpose of general accounting.

- Communication skills: students must be able to clearly communicate the theoretical knowledge acquired, the logic behind it and the application methods even to non-specialist interlocutors; they must know and have adequate command of accounting terminology.

Contents

The course is aimed at deepening the accounting issues inherent in the system of business administration through the analysis of the main business subsystems, the system of accounting records arising from them, and the construction of financial statements.

Detailed program

Round 2 – Saracino PAOLA (Li-Z)

1. Introduction to Accounting

Elementary Accounting knowledge

The methods of accounting

Accounting systems: Income system, Anglo-Saxon patrimonial system, integrated administrative system

Accounting principles and the civil and fiscal constraints on the development of the General Ledger

2. The accounting subsystems:

The account receivable subsystem

The account payable subsystem

The Personnel subsystem

The Banks Subsystem

The Assets Subsystem

The warehouse subsystem

The tax subsystem

3. Interim accounting and fiscal outputs

4. The settling and closing operations of the accounts

5. The Annual Accounting and fiscal outputs

6. The reopening of the accounts

Prerequisites

Business Administration

Teaching methods

The teaching activities consist of :

- n.4 lessons of 2 hours delivered in face-to-face delivery mode
- n. 27 2-hour lectures delivered in lecture mode in the initial part aimed at involving students interactively in the subsequent part with cases, all activities are delivered in presence
- n.1 remote asynchronous interactive activity (1 hour)

Assessment methods

The verification of learning takes place with a written and an oral test.

Written test: **6** multiple-choice questions (correct answer 1 point, not given 0 points, incorrect -0.5 point) and **2** open-ended questions (zero to two points each), **minimum score 6**. The written test lasts 35 minutes.

The multiple-choice questions are both aimed at testing knowledge and application of knowledge.

The open-ended questions are one theoretical, one applied (accounting entries).

A student who passes the written test must take the oral test with questions on accounting entries and theory.

The **oral test** consists of at least 3 questions on theory and application, each question is given a score from 0 to 10.

Two intermediate written tests (one in the middle and one at the end of the course) **are taken during the course**, each having the same structure and evaluation as the written test to be taken in the official appeal and in lieu of the written test; the student who achieves an overall grade of +12 (provided a single test with a minimum grade of at least +4) takes the oral test during the official appeals.

Registration for the exam roll call (online procedure) is a prerequisite for taking the test (both written and oral). Candidates who are not regularly registered for the exam cannot take the test.

Roll call skip is applied to the registered student if he/she does not show up for the exam without having unregistered or without having informed the lecturer on time.

Measurement of learning and criteria for awarding the final grade.

The grade is expressed in thirtieths. The student passes the exam if he/she obtains a grade of at least 18 in the oral test as well. The award of the highest grade with honors (30 cum laude) is expected.

The examination is considered passed when the student has obtained a grade of **at least 18 in both the written test and the oral test**. The final grade is determined 30% by the grade in the written test and 70% by the grade in the oral test.

The grade of the written test is determined by the sum of the points of the multiple-choice questions to which are added the points of the open-ended questions evaluated on the basis of a defined scale referring to the completeness of the answer and the severity of the errors made. The grade for the oral test is determined by summing the assessment (maximum 10/30) given to each of the 3 questions put to the student. This evaluation takes into account the degree of knowledge, understanding and ability to apply the topics covered by each question. A student who demonstrates in the oral examination a critical, analytical, in-depth and exhaustive knowledge and understanding of the course content, as well as an excellent mastery of the terminologies peculiar

to the subject, is awarded honors.

Textbooks and Reading Materials

P. Saracino "**LA CONTABILITA' GENERALE TRA TRADIZIONE E INNOVAZIONE.I processi amministrativi e il Sistema Amministrativo Integrato**" Giappichelli, *in press*.

The slides related to the exercises are made available to students on the course e-learning page.

Semester

First semester

Teaching language

Italian

Sustainable Development Goals

QUALITY EDUCATION | INDUSTRY, INNOVATION AND INFRASTRUCTURE | RESPONSIBLE CONSUMPTION AND PRODUCTION