



UNIVERSITÀ  
DEGLI STUDI DI MILANO-BICOCCA

## SYLLABUS DEL CORSO

### Contabilità e Bilancio - 1 (blended)

2425-2-E1803M049-T1

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#### Learning objectives

This course is designed to introduce students to the basic concepts underlying financial accounting systems. The course emphasises 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.

#### Contents

##### 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

The financial statement of banks

Introduction to international accounting standards

## **Prerequisites**

Basics of business administration.

## **Teaching methods**

Blended Learning:

- 28 hours face-to-face lectures by engaging students in problem solving, exercises and discussion of cases
- 35 hours online activities:
  - Online exercises and tests
  - Weekly assessment (online tests)

Lesson attendance is strongly recommended to facilitate gradual learning through interaction between students and the instructor.

## **Assessment methods**

The exam is written with an option for an oral exam. 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, including the accounting disclosure and standards.

Written exam.

The written exam includes numerical and multiple-choice questions. The numerical exercises are aimed at ascertaining the student's ability to apply the course concepts to practical cases while the multiple-choice questions assess the student's systematic knowledge of the basic course contents.

• **STUDENTS ATTENDING THE COURSE IN BLENDED-LEARNING FORMAT:**

–Assessment of weekly online activities

–Two written tests during the course (optional) (November and early January before the end of the course)

The two tests cover respectively the first and the second section of the programme. A positive assessment in both tests (threshold: 18/30) allows students to accept the final grade or to go directly to the oral exam (optional) on the full programme. Students that do not pass the intermediate tests, do not accept the grade achieved or do not take the two tests will take the exam in the regular exam form.

## **Textbooks and Reading Materials**

*Basic Financial Accounting 2023 - Contabilità e Bilancio*, (a cura di) Lombardi Stocchetti G. - Guerini Next, Milano, Edition 2023 -Additional materials will be provided on the course website.

### **Additional readings:**

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

**OIC - Organismo Italiano di contabilità, *Principi Contabili nazionali***\*- Testo Completo - last edition\*, Il Sole 24 Ore, Milano 2015.

For the national accounting standards: [www.fondazioneoic.eu](http://www.fondazioneoic.eu), [www.commercialisti.it](http://www.commercialisti.it)

## **Semester**

First semester.

## **Teaching language**

Italian

## **Sustainable Development Goals**

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