UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

SYLLABUS DEL CORSO

Contabilità e Bilancio - 2 (blended)

2526-2-E1803M049-T2

Learning objectives

The student will be able to identify business transactions and proceed with the preparation of the annual financial statements (applied knowledge and understanding) as required by the implementation of the new regulations (knowledge and understanding). The student will be able to adequately interpret business operations and the company's economic and financial situation through the analysis of the main items in the annual financial statements (making judgment).

Contents

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.

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:
• 14 lessons of 2 hours in delivery mode in the initial part which is aimed at involving students in an interactive way in the subsequent part. Lessons are held in person.
• 5 lessons of 2 hours in remote delivery mode
• 5 1-hour exercises on the accounting part in remote interactive mode (exercises via platform)
• 2 self-assessment tests on the accounting part lasting 1 hour in remote interactive mode (exercises via platform)
• 1 self-assessment test on the budget part lasting 1 hour in remote interactive mode (questions on the platform)

Assessment methods

The exam takes place in written form through a general test to be taken at the end of the semester in addition to an additional oral exam, according to the academic calendar published on the University website. The paper focuses on the accounting recognition of management operations, to arrive at the drafting of accounting statements and the theoretical part of the financial statements.
WRITTEN TEST

- OPEN QUESTIONS for the budget part
- EXERCISES for the accounting part.
  INTERMEDIATE TESTS
  First intermediate test

- OPEN QUESTIONS for the accounting part
- EXERCISES for the accounting part.
  Second intermediate test
- OPEN QUESTIONS for the budget part
- EXERCISES for the accounting part.

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

QUALITY EDUCATION