UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Accounting - 1

2526-2-E1802M007-T1

Learning objectives

Knowledge and understanding: students must demonstrate knowledge of book-keeping, accounting records designed to investigate business operations and

the accounting records of year-end aimed (accounting adjustments) at the preparation of financial statements in accordance with the accrual basis. Students must know the different subsystems and understand how useful information for accounting records are

obtained also referring to issues related to VAT.

Applying knowledge and understanding: students must be able to apply the knowledge

gained by demonstrating to apply book-keeping for business operations in compliance

with the rules of the general ledger system and understand how this accounting records are necessary for the preparation of financial Statements.

Making judgments: Students must have the ability to understand the correctness (or not) of accounting records related to business operations and their consistency with the

purpose of the general ledger.

Communication skills: Students should be able to communicate clearly the theoretical

knowledge acquired, the logic underpinning these application methods and also to

non-specialists interlocutors; they must know and have adequate mastery of accounting

terminology.

Contents

The course is aimed at studying in depth into the problematic of financial accounting inherent to the business administration system through the analysis of business principles sub-systems, of survey systems from which they originate and the drawing up of the annual financial report.

Detailed program

TURN 1 – MARTINELLI MAURO (A - Le)

Program:

1. Introduction to Accounting.

The knowledge of elementary accounting

The methods of entry. Entry systems: revenue system, Anglo-Saxon system, integrated administrative system.

Accounting principles, civil and fiscal liability in the development of general accounting,

The classification of accounts according to the modern accounting system. (Accounts scheme)

2. Accounting sub-systems

Credit sub-systems

Debit sub-systems

Personnel sub-systems

The sub-system of sales intermediaries

Bank sub-systems

Finance sub-systems

Warehouse sub-systems

Tax sub-systems

Other input sub-systems

Order of accounts sub-systems (With in depth examination of the problematic of accounts and indirect taxes)

3. Output of accounts and the fiscal years.

4. Settlement operations and the closure of accounts.

5. Output of accounts and the fiscal year.

6. The re-opening of accounts

Prerequisites

The exam can be taken only after successfully passing the exam on BUSINESS ECONOMICS.

Teaching methods

Face-to-face lessons

Assessment methods

Exam: Written and Oral exam.

written test composed of 30 multiple choice questions and 1 open choice questions – minimum grade: 18.

Oral exam on accounting records and theory of bookkeeping.

The students can also accept only the written grad

Textbooks and Reading Materials

Recommended books (alternative)

Contabilità di impresa e valori di bilancio - VI Edizione
a cura di Luciano Marchi
Giappichelli Editore - Torino

"LA CONTABILITA' GENERALE TRA TRADIZIONE E INNOVAZIONE.I processi amministrativi e il Sistema Amministrativo Integrato" di Paola Saracino - Giappichelli Ed. - Torino

Semester

September 2025- January 2026

Teaching language

Italian

Sustainable Development Goals

QUALITY EDUCATION | INDUSTRY, INNOVATION AND INFRASTRUCTURE | REDUCED INEQUALITIES