UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

# COURSE SYLLABUS

# Introduction To Accounting - 2

**2526-2-E1801M028-T2**

## 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 10/01/2026 and it will be valid till 28/02/2026.

Alternatively, the complementary part to the written exam will 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. 202
XII edizione ISBN 9791221111811

X and XI editions are updated and accepted

## Semester

Semester I

## Teaching language

Italian Language

## Sustainable Development Goals

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