



UNIVERSITÀ  
DEGLI STUDI DI MILANO-BICOCCA

## SYLLABUS DEL CORSO

### Accounting

2526-1-F1602M007-F1602M007-2

---

#### Learning objectives

The module offers a wide overview of the International Financial Reporting Standards (IFRS) accounting standards. In particular, the focus is on how risk valuations influence accounting items and economic and financial corporate soundness.

Two different contexts are analysed: financial firms and non-financial firms (i.e. industrial and services firms). Differences and similarities are highlighted.

#### Contents

- Understand the structure of IAS/IFRS financial statements
- Identifying the accounting criteria (historical cost, fair value, amortized cost)
- Analyzing accounting items more influenced by non-objective valuations and risk.
- Comparing accounting standards in industrial and banking (financial firms) context
- Valuing the impact of risk scenario on net income, accounting equity, and solidity and creditworthiness metrics

#### Detailed program

#### Prerequisites

Basic knowledge on accounting and financial statements in a domestic setting is welcomed.

## **Teaching methods**

Traditional lessons and discussions on practical cases and examples

## **Assessment methods**

Written final exam (multiple choice test plus open questions) 80%  
Work group discussions (20%)

## **Textbooks and Reading Materials**

Memento – Principi Contabili Internazionali

- Rutigliano, Il bilancio delle banche secondo gli IAS/IFRS
- Slides and other materials provided by the lecturer

## **Semester**

First semester

## **Teaching language**

Italian

## **Sustainable Development Goals**

INDUSTRY, INNOVATION AND INFRASTRUCTURE

---