UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Financial Statement and Economic Analysis

2526-1-FSG02A005

Learning objectives

At the end of the course, the student will be able to:

• read and interpret the financial statements

• know the financial statement postulates

• know some national and international accounting standards

• create the financial report analysis through static indicators (equity, financial and economic)

• carry out the financial report analysis through dynamic analysis (cash flow statement)

• know the main national and international regulations

Contents

• the general principles of accounting and financial statements

• the models for recording the accounting records

• the financial statements

• the evaluation criteria

• some national and international accounting principles/standards

• the financial statement ratios and the reclassification of the financial statements

• static and dynamic analysis

Detailed program

Operations and measurement of values

Accounting records

The logic of observation and collection of values: business operations

Accounting records: double entry entries

Determination of values ??and administrative period

The detection of business operations

Determination of income and capital

The financial statements: disclosure purposes

The financial statement information The regulatory framework of reference

The balance sheet schemes

The financial statement analysis (ratios and dynamic analysis)

Prerequisites

There are no prerequisites

Teaching methods

Most Lessons will take place face to face
The total 42 hours of lessons will be divided as follows:

- 19 lessons of 2 hours (total 38 hours) of teaching "focused on the presentation-illustration of contents by the teacher" (DE) in the presence of an explanation of the main topics of the course
- 4 hours in "interactive" teaching mode (DI) in the presence of display and discussion in class of the students' in-depth work
- there will be a number of hours delivered remotely which will not exceed 30% of the total (you will view them in the lesson program which will be uploaded a few weeks before the start of lessons). These will be 2 lessons and will be held in asynchronous form.

Assessment methods

Written and Oral exam

The written test consists of 20 multiple choice questions (with a score of 0/1) and two open questions with a score of 0/5; this test is passed with a score higher than 18 and gives access to the oral part. The oral exam focuses on the development of a case study for both attending and non-attending students.

The exam consists of two parts:

. Written exam (50%)
. Group work - case study (50%)

The discussion of the group work will be possible after the passage of the writing; at the time of the last part of the exam it will be necessary to register for the online sifa to take the exam minutes.

Textbooks and Reading Materials

- Antony R., Hawkins D.F., Macrì D.M., Merchant K.A., Il bilancio. Analisi economiche per le decisioni e la comunicazione della performance (Accounting - text and cases), McGrawHill, 2011
- Economia aziendale. seconda edizione. Capitolo 3. VALORI, RILEVAZIONI E INFORMAZIONI; Capitolo 2. LE COMBINAZIONI ECONOMICHE. . A cura di Alberto Nobolo, 2017, Pearson
- Handouts and / or articles for some topics (ie national and international accounting principles)

- For insights: Magli, F., Amaduzzi, A. (2025). Innovation in Corporate Reporting. The Effects of Digital Innovation, Sustainability, and AI. Palgrave Macmillan - Springer Nature [10.1007/978-3-031-80404-5]

Sustainable Development Goals

INDUSTRY, INNOVATION AND INFRASTRUCTURE