



UNIVERSITÀ  
DEGLI STUDI DI MILANO-BICOCCA

## SYLLABUS DEL CORSO

### Bilancio e Analisi Economico - Finanziaria

2526-1-FSG02A005

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#### 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

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