UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

SYLLABUS DEL CORSO

Contabilità e Bilancio per le Decisioni Aziendali

2627-1-E1805M002

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 aims to explore in depth the accounting issues relating to the corporate management system through an analysis of the main corporate subsystems, the reporting systems that arise from them, and the preparation of the annual financial statements.

Detailed 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
Bank sub-system
Warehouse sub-systems
Other input sub-systems

3. Settlement operations and the closure of accounts and re-opening of accounts

4.\ Balance sheet and ratio

Prerequisites

Knowledge and concepts acquired through attendance at the Business Economics course (FIRST YEAR)

Teaching methods

In-person lessons (12 hours)
Interactive lessons (24 hours) with computer laboratory activities

Assessment methods

Textbooks and Reading Materials

Semester

second semester

Teaching language

Italian

Sustainable Development Goals

QUALITY EDUCATION | INDUSTRY, INNOVATION AND INFRASTRUCTURE | REDUCED INEQUALITIES