UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

SYLLABUS DEL CORSO

Basic Financial Accounting

2627-2-E3304M016

Learning objectives

Understanding the fundamental concepts of financial accounting and the informational function of financial statements.

Reading and interpreting the main financial statements (Statement of Financial Position, Income Statement, Statement of Cash Flows).

Developing the ability to analyze financial performance and assess the economic impact of environmental sustainability initiatives.

Enhancing self-directed learning and self-assessment skills through asynchronous activities.

Contents

Introduction to accounting and the role of ethics.
Measuring and reporting financial position and performance.
Measuring and reporting cash flows.
Analysing and interpreting financial statements.
Corporate governance and the increasing scope of financial reporting.

Detailed program

Introduction to accounting: The purpose of a business, meeting the needs of stakeholders, accounting for ethics, and not-for-profit organisations.

Measuring and reporting financial position: The statement of financial position, classifying assets and claims, and the role of accounting conventions.
Measuring and reporting financial performance: The income statement, recognising revenue and expenses, and the distinction between profit, cash, and accruals accounting.
Measuring and reporting cash flows: The relationship between financial statements and preparing the statement of cash flows.
Analysing and interpreting financial statements: Profitability, efficiency, liquidity, and investment ratios.
Governing a company: Corporate governance, tasks of the board, and performance measures.
Increasing the scope of financial reporting: The development of financial reporting from stewardship to decision making, and the integration of environmental sustainability metrics.

Prerequisites

None.

Teaching methods

Lectures are delivered in English with the support of slides.
Approximately one-third of the course credits are delivered via E-tivities. These consist of asynchronous online modules designed for self-study and self-assessment, allowing students to independently evaluate their progress.
Classroom discussions will frequently incorporate case studies focusing on the financial implications of environmental sustainability.

Assessment methods

The final exam is entirely in written form, consisting of multiple-choice questions, open theoretical questions, and practical exercises.
The completion and results of the asynchronous e-tivities will be tracked and may contribute to the final evaluation.
Mark out of thirty points (plus possible honors).

Textbooks and Reading Materials

Financial Accounting for Decision Makers, XI Edition. Peter Atrill, Eddie McLaney. Pearson.

Semester

Semester I

Teaching language

English Language

Sustainable Development Goals

INDUSTRY, INNOVATION AND INFRASTRUCTURE | RESPONSIBLE CONSUMPTION AND PRODUCTION | CLIMATE ACTION