UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Accounting

2627-1-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). Differnces and similarities are highlighted.

Contents

- Understand the structure of IAS/IFRS fianncial statements
- Identifying the accounting criteria (historical cost , fair value, amortized cost)
- Analyzing accounting items more influnced by non-objective valuations and risk.
- Comparing accounting standards in industrial e 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 pratical cases and examples

Assessment methods

Written final exam (multiple choice test plus opend 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