UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

SYLLABUS DEL CORSO

Elementi di Contabilità e Bilancio

2627-2-E1806M008

Learning objectives

Understanding the informational function of financial statements from three points of view:

Internal reporting

1. As an internal control tool
2. As an information package for external readers
3. Knowledge of accounting principles and the accounting representation logic required by legislators is essential.

Students will develop the ability and familiarity needed to read and interpret the financial statements of actual companies. Additionally, they will gain professional skills in financial communication and analysis.

This course is a prerequisite for understanding the usefulness of budget information for subsequent university courses and any research activities.

Contents

Role and postulates of the financial statements
The financial statements
Intangible fixed assets
Tangible fixed assets
Inventories
Credits
Foreign currency post
Debt and equity securities
Liquidity, accruals and deferrals

The net worth
Provisions for risks and charges and severance pay
Debts
Financial Ratios

Detailed program

** Role and postulates of the financial statements
The functions of the financial statements and the accounting principles that govern them

** The financial statements **
Balance Sheet, Income Statement, Report on Operations, Explanatory Notes

** Intangible fixed assets **
General aspects of evaluation and single types

** Tangible fixed assets **
General aspects of evaluation

** Inventories **
Definition and classification in the financial statements

** Credits **
Definition and classification in the financial statements and valuation problems

** Positions in foreign currency **
The initial accounting and year-end valuations

** Debt and equity securities **
Definition and classification in the financial statements

** Cash, accruals and deferrals **
Definition and classification in the financial statements

** The net worth **
Share capital, the various reserves and the result for the year

** Provisions for risks and charges and severance indemnity **
Definition and classification of the various funds

** Debts **
Definition and classification in the financial statements and various distinctions

** Financial Ratios **
Revision and application of the financial ratios studied in the Business Administration course

Prerequisites

To have passed the Business Administration exam.

Teaching methods

In-person and partially online lectures are based on the textbook.

Online lectures are recorded videos (not streamed) uploaded to E-learning on the day of the lecture and removed on the day of the next lecture.

The lessons are delivered with the support of slides. Slides cannot be considered an alternative to the book.

There will be classroom exercises and optional home exercises.

There will be group work for the comprehension of actual financial statements.

This activity will contribute to the final exam score.

Assessment methods

The exam is divided by the initial letter of your surname (A-Lh; Li-Z). For the exam evaluation, please refer to the course corresponding to your initial.

A-Lh
https://elearning.unimib.it/course/view.php?id=69384
Li-Z
https://elearning.unimib.it/course/view.php?id=69385

Textbooks and Reading Materials

Bilancio di esercizio e principi contabili. Alberto Quagli. 2025
XII edizione ISBN 9791221111811

X and XI editions are updated and accepted

Semester

Semester I

Teaching language

Italian Language

Sustainable Development Goals

INDUSTRY, INNOVATION AND INFRASTRUCTURE | PEACE, JUSTICE AND STRONG INSTITUTIONS