

General Information	
Academic subject	Financial Accounting
Degree course	ECONOMIA E AMMINISTRAZIONE DELLE AZIENDE
Curriculum	
ECTS credits	8
Compulsory attendance	no
Language	Italian

Subject teacher	Name Surname	Mail address	SSD
	Floriana Luisi	f.luisi@libero.it	

ECTS credits details	Area		CFU/ETCS
Basic teaching activities	Area I3	SECS/P07 Economia aziendale	8

Class schedule	
Period	I semester
Year	II
Type of class	Face-to-face lectures Case studies discussions

Time management	
Hours	64
In-class study hours	
Out-of-class study hours	

Academic calendar	
Class begins	
Class ends	

Syllabus	
Prerequisites/requirements	
Expected learning outcomes	<p><i>Knowledge and understanding on:</i> The student will acquire knowledge about the preparation of the financial statements and, more specifically, of postulates, principles, schemes, and evaluations. The student will be able to read company documentation, specialist press, legislation, accounting standards and continually update his basic knowledge, learning from all these sources.</p> <p><i>Applying knowledge and understanding on:</i> The student will make the basics his own, learning a method of analysis of the financial statement issues and, moreover, he will develop the ability to apply the acquired knowledge to the real problems of training the financial statements of companies</p> <p><i>Making informed judgements and choices</i> The course aims at the student's understanding of the most current dynamics of training the financial statements, the ability to assess the correctness of the formulation process and to provide the necessary tools to solve specific problems.</p>

	<p><i>Communicating knowledge and understanding</i> At the end of the course the student will have acquired the economic-business vocabulary necessary to face and cover positions in the administration and control of companies, as well as to provide advice on concrete issues, through the analysis of the company framework.</p> <p><i>Capacities to continue learning</i></p> <p>The course offers the basic knowledge in terms of training the financial statements, aiming to give the student a good capacity for economic-business analysis. Finally, through the analysis of business cases, it offers students the basic knowledge related to the resolution of specific real issues.</p>
Contents	<p>Financial statement theory. The civil statutory financial statement: aims, postulates, principles. The balance sheet. The income statement. The supplementary note. The management report. The financial statement in abbreviated form. Intangible, tangible assets (amortization, impairment tests, maintenance, capital gains, leasing) and financial assets. Inventories, contract work in progress, loans and cash. Accruals and deferrals. Shareholders' equity (increases and decreases in capital, profits and losses, financial statements). The provisions for risks and charges. TFR. Foreign currency transactions. Taxes (current, deferred and prepaid). The model of the IAS / IFRS balance sheet. International accounting standards. The models of the consolidated financial statements. The false accounting. Cases and budget exercises. Reading of real budgets</p>
Course program	
Bibliography	C. WALSH, <i>Key Management Ratios</i> , Prentice Hall, 2006.
Notes	None
Teaching methods	Face-to-face lectures Theories and Case studies discussions
Assessment methods	A written exam
Evaluation criteria	Students are evaluated based on a general written exam only (100% of the grade), which can be made either in January/February, or in any of the future exam sessions.
Further information	