

<b>Professor name</b>	Sabrina Spallini
<b>Ba</b>	Marketing and Business Communication
<b>Academic year</b>	2016/2017
<b>I or II semester</b>	I
<b>Number of ECTS credits</b>	10
<b>Scientific Sector Code</b>	SECS-P/07

**Course unit title Financial Accounting (a.a. 2016/2017)**  
**(Prof. SPALLINI Sabrina)**

University of Bari Aldo Moro  
Bachelor in Marketing and Business Communication

**Admission criteria**

Specific skills and / or pre-requisites are not required except those provided for enrollment in the first degree in Business Administration.

**Aims of the course**

The course aims to provide the student with the basic skills on different business companies and their main operations. As well as provides students with an understanding of the basic concepts, of financial accounting and financial report.

**Course outline**

**The subjects and companies' classifications**

Economic activity

The classification of companies .

The company as a system

The relationships between the company and the environment .

**The business operations System**

The functional areas of the company.

Business operations. The production circuit.

The company's business cycles.

The internal and external management operations.

Management areas.

**The structure of Balance Sheet**

Capital equation

Classification of assets according to the nature of the accounting items.

Classification of assets according to the financial criterion.

Sources of funding: external and internal

Classification of liabilities according to the nature of the accounting items.

Classification of liabilities based on the financial criterion  
The shareholders' equity.

### **The determination of Income Statement**

The total income.  
The operating income with the analytical procedure.  
The operating income with the synthetic process.  
The accrual principle.  
The expenses matching principle  
The revenues recognition principle  
The relationship between income and assets  
The minimum income, profit and value added

### **The double entry method.**

### **The Corporate Accounting records during the period**

Purchases of goods  
Purchases of services  
Labour costs  
Purchase of fixed assets  
Sales  
Equity accounting.  
Funding and investment in financial assets

### **The Corporate Accounting records at the end of the period**

Adjustments to accounts  
The Income Statement accounts  
The Balance Sheets accounts

### **The role of regulation and Accounting Standards**

The valuation of tangible and intangible assets  
The valuation of inventories  
The valuation of loans  
The valuation of accruals and deferrals  
The valuation of debts

### **Cost-Volume-Profit Relationship.**

The basic of Cost-Volume-Profit Analysis.  
Break-even and Target Profit Costing Analysis

During the course of lectures teaching materials will support students.

Teaching methods

- Direct contact  
Lectures: Yes  
Tutorials: Yes
- Personal work  
Case studies – in group: No

Assessment methods

- Assignment: No
- Written without oral presentation: Yes

- Oral presentation: No

This course is in e-learning Web Site area: No