



Italian code: SECS P/07

Credits: 9

Course: Accounting and financial reporting 1

Main language of instruction: Italian

Other language of instruction:

Head instructor

Professor Fabio Fortuna – fabio.fortuna@unicusano.it

Professor Claudio Miglio – claudio.miglio@unicusano.it

Objectives

The objectives of the course are:

- definition and framework of the concepts of company reporting, information system and general accounting;
- presentation of the general characteristics of the company information system and description of the principles and main tools and methods of the accounting technique and the preparation of the financial statements;
- introduction to the representation of company management in its economic and financial aspect;
- analysis of the company's main external management operations and definition of accounting methods;
- definition of the forms of control of the general accounting, of the techniques for research and correction of any accounting errors; introduction to the operating inventory;
- analysis of the accounting recording technique of the closing entries for the preparation of the financial statements exercise;
- main characteristics of the financial statements.

Course structure

- Introduction
- General accounting
- Accounting records
- Financial statements in Italy

Competencies

Knowledge and understanding: the student will have acquired the knowledge and ability to understand the fundamental principles of company reporting, accounting technique and drafting of the financial statement. In particular, he will be able to master the double entry method for accounting reporting.

Applying knowledge and understanding: the student will be able to address the most recurring problems of accounting recognition such as the analysis and representation of management operations business and account closing, through the application of the knowledge acquired during the course.

Making judgements: the student will be able to interpret the results obtained from the detection of company operations in order to draw up the financial statements.

Communication skills: the student will have acquired an appropriate technical language that will allow him to clearly express the technical knowledge internalized within the topics proposed and analysed.

Learning skills: the student will be able to adequately use the knowledge acquired to the study, analysis and application of regulatory and accounting reforms and developments for the maintenance of general accounting of companies and for the preparation of the financial statements.

Syllabus

Subject 1 – Introduction

Subject 2 – 3 – 4 – 5 – General accounting and accounting records

Subject 6 – Financial statements

Evaluation system and criteria

The examination consists before of a written test in italian (3 questions) and an oral exam in Italian or english (3 questions).

Evaluation ranking:

International	Italy
A	30
B	28



C	26
D	23
E	18
F	insufficiente

In addition, two e-tivities, consisting of exercises proposed by the professors in Italian. Each e-tivity counts 1 marks for a total of 2 out of 30 marks.

Bibliography and resources

1. Materials to consult

Notes and slides written in Italian (materials not available in English) and video lessons in Italian.

2. Recommended bibliography

Marchini Pier Luigi. (2023) Business administration and accounting. Giappichelli Edition (in English)
contact the tutor Manola Barbieri: manola.barbieri@unicusano.it for the parts to study.

If you have any problems with the e-learning platform, contact the tutor Manola Barbieri: manola.barbieri@unicusano.it