



CORPORATE FINANCIAL STATEMENTS

Enrollment year	2019/2020
Academic year	2020/2021
Regulations	DM270
Academic discipline	SECS-P/07 (BUSINESS ADMINISTRATION)
Department	DEPARTMENT OF ECONOMICS AND MANAGEMENT
Course	BUSINESS ADMINISTRATION, CONTROL AND CORPORATE FINANCE
Curriculum	PERCORSO COMUNE
Year of study	2°
Period	2nd semester (22/02/2021 - 22/05/2021)
ECTS	9
Lesson hours	66 lesson hours
Language	Italian
Activity type	WRITTEN AND ORAL TEST
Teacher	SOTTI FRANCESCO (titolare) - 9 ECTS
Prerequisites	<p>It is recommended to have passed the examination of business administration.</p> <p>Students are required to have a basic knowledge in double entry bookkeeping and financial reporting conventions.</p>
Learning outcomes	<p>The aim of this course is to let students achieve knowledge and skills in respect of financial statements.</p> <p>These can be summarized as follows:</p> <ul style="list-style-type: none">- understanding the accounting methodology with reference to the processes of data classification, gathering and recording- correctly valuating principal financial statement items, according to law and to accounting principles- drawing up yearly reports, classifying them according to the accounting schemes

	<ul style="list-style-type: none"> - identifying the principal fiscal interferences within a financial statement
Course contents	<ul style="list-style-type: none"> - double entry bookkeeping system - accounting methodologies - financial statements - accounting laws - framework for financial statements preparation - elements of financial statements - financial statements items valuation - national gaaps - tax income - vat
Teaching methods	<p>The course is taught through frontal lessons by the teacher. Classes are held with computer presentations, examples and exercises.</p>
Reccomended or required readings	<p>Sostéro U., Santesso E., I principi per il bilancio di esercizio, Egea, last edition available (chapters 1-10, only the parties indicated by the teacher)</p> <p>Sotti F., Modelli per la determinazione del reddito e del capitale, Giappichelli, Torino, 2011 (for preliminary knowledge)</p> <p>Teaching material by the teacher (available on Kiro)</p> <p>Official OIC documents (available at www.fondazioneoic.eu).</p>
Assessment methods	<p>Written and compulsory oral test. The written test is made by 7 questions.</p>
Further information	
Sustainable development goals - Agenda 2030	<p>\$Ibl legenda sviluppo sostenibile</p>