



## CORPORATE FINANCIAL STATEMENTS

Enrollment year	2018/2019
Academic year	2019/2020
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 (24/02/2020 - 23/05/2020)
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"><li>- understanding the accounting methodology with reference to the processes of data classification, gathering and recording</li><li>- correctly valuating principal financial statement items, according to law and to accounting principles</li><li>- drawing up yearly reports, classifying them according to the accounting schemes</li></ul>

	<ul style="list-style-type: none"> <li>- identifying the principal fiscal interferences within a financial statement</li> </ul>
<b>Course contents</b>	<ul style="list-style-type: none"> <li>- double entry bookkeeping system</li> <li>- accounting methodologies</li> <li>- financial statements</li> <li>- accounting laws</li> <li>- framework for financial statements preparation</li> <li>- elements of financial statements</li> <li>- financial statements items valuation</li> <li>- national gaaps</li> <li>- tax income</li> <li>- vat</li> </ul>
<b>Teaching methods</b>	<p>The course is taught through frontal lessons by the teacher. Classes are held with computer presentations, examples and exercises.</p>
<b>Reccomended or required readings</b>	<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 <a href="http://www.fondazioneoic.eu">www.fondazioneoic.eu</a>).</p>
<b>Assessment methods</b>	<p>Written and compulsory oral test. The written test is made by 7 questions.</p>
<b>Further information</b>	
<b>Sustainable development goals - Agenda 2030</b>	<p><a href="#">\$Ibl legenda sviluppo sostenibile</a></p>