

## Michele Pisani

<b>Programme of “Financial Accounting and Reporting”</b>		
<b>CODE: M0010</b> • TYPE OF COURSE UNIT: COMPULSORY • LEVEL OF COURSE UNIT: 1 <sup>ST</sup> CYCLE DEGREE IN ECONOMIA E AMMINISTRAZIONE DELLE IMPRESE • YEAR OF STUDY: I; SEMESTER: II.		
<b>Number of ECTS credits: 9 (workload is 225 hours; 1 credit = 25 hours)</b>		
<b>Teacher: Michele Pisani</b>		
<b>1</b>	<b>Course objectives</b>	<p>A solid foundation in the fundamentals of accounting is critical to understanding business. The financial information that a company generates and communicates to internal and external decision-makers such as owners, managers, employees, investors, creditors, analysts and regulators is the narrative of the company. The aim of the course is to provide the basic concepts about constructing and interpreting annual financial reports under the Italian regulation. In particular, the course will develop the analysis of the principles, the methodologies and the tools leading managers and accountants throughout the construction of the annual report.</p>
<b>2</b>	<b>COURSE CONTENT AND LEARNING OUTCOMES (DUBLIN DESCRIPTORS)</b>	<p>Topics of the module include the basic concepts, principles, practices and mechanics of financial accounting, and covers the treatment of the most common items in the financial statements:</p> <ul style="list-style-type: none"> <li>• accounting principles and standards</li> <li>• balance sheet</li> <li>• income statement</li> <li>• revenue, cash and accounts receivable</li> <li>• inventory and cost of goods sold</li> <li>• leases</li> <li>• long-lived assets</li> <li>• intangibles</li> <li>• liabilities</li> <li>• owners' equity</li> <li>• taxes</li> </ul> <p>It highlights the role of managerial choices, judgments, and estimates in applying accounting rules.</p>
<b>3</b>	<b>Prerequisites and learning activities</b>	<p>The student must know the basic notions of Accounting contained in the Economia Aziendale exam</p>
<b>4</b>	<b>Teaching methods and language</b>	<p>Lectures and exercises. Language: Italian</p> <p><b>Ref. Text books</b></p> <ul style="list-style-type: none"> <li>• F. Giunta, M. Pisani, Il bilancio , Milano, Apogeo, 2017.</li> <li>• M. Pisani, Le rilevazioni contabili per il bilancio di esercizio, Milano, FrancoAngeli, 2015.</li> </ul> <p>Other references will be communicated at the beginning and during the course. Some material available on web site <a href="http://www.ilbilancio.it">www.ilbilancio.it</a></p>
<b>5</b>	<b>Assessment methods</b>	<p>Written exam.</p>