

## Syllabus Course description

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| <b>Course title</b>               | <b>INTRODUCTION TO ACCOUNTING</b> |
| <b>Course code</b>                | <b>27253</b>                      |
| <b>Scientific sector</b>          | ECON-06/A (ex SECS/P07)           |
| <b>Degree</b>                     | L18 Economics and Management      |
| <b>Semester and academic year</b> | 1 <sup>st</sup> semester 2025/26  |
| <b>Year</b>                       | 1 <sup>st</sup> year              |
| <b>Credits</b>                    | 8                                 |
| <b>Modular</b>                    | No                                |

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| <b>Total lecturing hours</b> | 48                                                                  |
| <b>Total exercise hours</b>  | 18 per group                                                        |
| <b>Attendance</b>            | Suggested, but not required                                         |
| <b>Prerequisites</b>         | There are no prerequisites. This course is for first-year students. |
| <b>Course page</b>           | The course page in OLE is announced at the beginning of the course. |

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| <b>Specific educational objectives</b> | <p>The course is part of the basic educational activities of the programme and belongs to the scientific area of Business Administration.</p> <p>After a successful completion of this course, a student should be able to prepare and interpret a set of financial statements representing the results of typical business operations, to evaluate the performance of a firm from its financial reports, and to use financial information in basic management decisions. The course also provides an introduction to corporate non-financial reporting in the area of sustainability and Environment, Social and Governance (ESG) information.</p> |
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| <b>Lecturer</b>                          | <p>Prof. Paolo Perego<br/>e-mail: <a href="mailto:paolo.perego@unibz.it">paolo.perego@unibz.it</a></p> <p>E-mails to the lecturer must have as compulsory subject "27253 Intro to Accounting".</p> |
| <b>Scientific sector of the lecturer</b> | ECON-06/A Economia aziendale                                                                                                                                                                       |
| <b>Teaching language</b>                 | English                                                                                                                                                                                            |
| <b>Office hours</b>                      | Refer to the timetable online                                                                                                                                                                      |
| <b>Lecturing assistant</b>               | TBA                                                                                                                                                                                                |
| <b>Office hours</b>                      | Refer to the timetable online                                                                                                                                                                      |

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| <b>List of topics covered</b> | Recording business transactions, adjusting and closing process, merchandising operations, inventory, cash management, receivables, fixed assets, liabilities, equity and investments, statement of cash flows, basic financial statement analysis, basic sustainability accounting and ESG reporting concepts.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Teaching format</b>        | <p>This course is structured in Lectures and Tutorials.</p> <p>During the Lectures the learning objectives are approached from a conceptual point of view. The important matters of each topic are explained and discussed. Students are expected to familiarize with the literature related with the related Lecture. The Lectures will combine in-class explanation of the background material, problem-solving and case discussions.</p> <p>The Tutorials focus on developing skills to solve financial accounting exercises. The problem-solving competence of the students is stimulated and trained through working out numerical applications. Students are suggested to have read the assigned problems in advance and attempted to work out the solution before coming to a Tutorial. This allows for a more efficient use of class time to cover only the more complex issues and to apply the theoretical concepts to realistic situations.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Learning outcomes</b>      | <p>Knowledge and understanding:</p> <ul style="list-style-type: none"> <li>• Knowledge of international financial reporting standards (IFRS) and double entry bookkeeping for corporate external reporting.</li> <li>• Understanding of preparation and usage of financial statements for various business decisions.</li> <li>• Understanding of the rationale behind the preparation of a sustainability and ESG report.</li> </ul> <p>Ability to apply knowledge and understanding:</p> <ul style="list-style-type: none"> <li>• Ability to apply international accounting standards to several simple business situations.</li> <li>• Ability to interpret and analyse financial statements through fundamental ratio analysis.</li> <li>• Ability to identify the basic principles that guide the preparation of a sustainability and ESG report.</li> </ul> <p>Making judgments:</p> <ul style="list-style-type: none"> <li>• Ability to gather, analyse and interpret relevant financial data.</li> <li>• Assess the financial situation of a firm from an analysis of its financial statements.</li> </ul> <p>Communication skills:</p> <ul style="list-style-type: none"> <li>• Ability to communicate to both specialist and non-specialist audience ideas and solutions about simple business transactions and financial statements.</li> </ul> <p>Learning skills:</p> <ul style="list-style-type: none"> <li>• Ability to apply analytical competences and problem-solving skills autonomously.</li> </ul> |

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| <b>Assessment</b>                                          | <p>Optional Midterm: multiple-choice, closed-book test. Participation is voluntary and open to all students. Detailed instructions are provided at the beginning of the course.</p> <p>Final Exam: closed-book exam with a combination of multiple-choice questions and essay questions. A practice exam is available at the beginning of the course.</p> <p>The quizzes and problems included in the Optional Midterm and the Final Exam aim at assessing the acquisition of knowledge, understanding and ability to apply financial accounting concepts and tools.</p>   |
| <b>Assessment language</b>                                 | English                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Evaluation criteria and criteria for awarding marks</b> | <p>For <b>attending</b> students:</p> <ul style="list-style-type: none"> <li>• Optional Midterm</li> <li>• Final Exam</li> </ul> <p>For <b>non-attending</b> students and <b>recidivists</b> from previous academic years:</p> <ul style="list-style-type: none"> <li>• Final Exam</li> </ul> <p>A student must pass the Final Exam to have a passing grade in the course. The grade of the Optional Midterm is valid for 1 academic year only and cannot be carried over beyond the academic year 2025/26.</p>                                                            |
| <b>Required readings</b>                                   | <p>Textbook:<br/>Weygandt, Kimmel and Kieso, <i>Financial Accounting with International Financial Reporting Standards</i>, Wiley.</p> <p>Students can choose between these two editions:<br/>4<sup>th</sup> edition, 2018. ISBN: 978-1-119-50340-8<br/>5<sup>th</sup> edition, 2022. ISBN: 978-1-119-78700-6</p> <p>Instructions about the textbook edition used for the Tutorials are given at the beginning of the course.</p> <p>A detailed schedule with an outline of the textbook chapters required as exam material is provided at the beginning of the course.</p> |
| <b>Supplementary material</b>                              | <p>For each chapter, a selection of practice exercises and problems from the textbook are suggested to facilitate the learning process and the preparation for the exam. It is important that students work autonomously to solve these problems after each class to be able to understand the material of the next class. The solutions to these problems will be provided in OLE, together with the lecturers' slides discussed in class and other additional readings, problems, and cases.</p>                                                                         |