

COURSE OF STUDY: *Corso di laurea in Economia e amministrazione delle aziende (classe L18)*

ACADEMIC YEAR : 2024-2025

ACADEMIC SUBJECT: Ragioneria applicata

General information	
Year of the course	II year
Academic calendar (starting and ending date)	I semester (17. 9. 2024 -18. 12. 2024)
Credits (CFU/ETCS):	8
SSD	Economia Aziendale SECS P/07
Language	italian
Mode of attendance	Not compulsory attendance

Professor/ Lecturer	
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Telephone	
Department and address	Dipartimento Ionico in "Sistemi Giuridici ed Economici del Mediterraneo: società, ambiente, culture" Sede di Economia Taranto
Virtual room	Teams chat : floriana.luisi@uniba.it teams code: cqy0hn2
Office Hours (and modalities: e.g., by appointment, on line, etc.)	Tuesday: h. 18.00-19.00 Wednesday: h. 11.15-12.15 On line by appointment

Work schedule			
Hours			
Total	Lectures	Hands-on (laboratory, workshops, working groups, seminars, field trips)	Out-of-class study hours/ Self-study hours
200	64		136
CFU/ETCS			
	8		

Learning Objectives
<p>The course aims to develop, from an economic-business point of view, the theoretical and methodological knowledge concerning the preparation, the analysis and the interpretation of the financial statements and consolidated financial statements of companies.</p> <p>Therefore, the student is provided with the tools useful for learning the principles and techniques of drawing up the financial statements (seen as a summary of the financial statements) to stimulate the critical reading skills useful to appreciate the economic conditions of the company. At the end of the course the student will be able to understand the main problems related to corporate management and the preparation of the financial statements and consolidated financial statements</p>

Course prerequisites	The student must have passed the exam of Economia aziendale e Ragioneria generale
Teaching strategies	Face-to-face lectures Case studies
Expected learning outcomes in terms of	
Knowledge and understanding on:	The student will acquire knowledge about the preparation of the financial statements and, more specifically, of postulates, principles, schemes, and evaluations. The student will be able to read company documentation, specialist press, legislation, accounting standards and continually update his basic knowledge, learning from all these sources.
Applying knowledge and understanding on:	The student will make the basics his own, learning a method of analysis of the financial statement issues and, moreover, he/she will develop the ability to apply the acquired knowledge to the real problems of preparing the financial statements of companies
Soft skills	<ul style="list-style-type: none"> • <i>Making informed judgments and choices</i> <ul style="list-style-type: none"> ○ the course aims at the student's understanding of the most current dynamics of training the financial statements, the ability to assess the correctness of the formulation process and to provide the necessary tools to solve specific problems. • <i>Communicating knowledge and understanding</i> <ul style="list-style-type: none"> ○ At the end of the course the student will have acquired the economic-business vocabulary necessary to face and cover positions in the administration and control of companies, as well as to provide advice on concrete issues, through the analysis of the company framework • <i>Capacities to continue learning</i> <ul style="list-style-type: none"> ○ The course offers the basic knowledge in terms of training the financial statements, aiming to give the student a good capacity for economic-business analysis. Finally, through the analysis of business cases, it offers students the basic knowledge related to the resolution of specific real issues.
Syllabus	
Content knowledge	Financial statement theory. The civil statutory financial statement: aims, postulates, principles. The balance sheet. The income statement. The supplementary note. The management report. The financial statement in abbreviated form. Intangible, tangible assets (amortization, impairment tests, maintenance, capital gains, leasing) and financial assets. Inventories, contract work in progress, loans and cash. Accruals and deferrals. Shareholders' equity (increases and decreases in capital, profits and losses, financial statements). The provisions for risks and charges. Foreign currency transactions. Taxes (current, deferred and prepaid). The model of the IAS / IFRS balance sheet. International accounting standards. The models of the consolidated financial statements. The false accounting. Cases and budget exercises. Reading of real budgets
Texts and readings	<i>C. WALSH, Key Management Ratios, Prentice Hall, 2006.</i>
Notes, additional materials	
Repository	
Assessment	
Assessment methods	<i>A written exam</i>

Assessment criteria	The written test will evaluate the knowledge and skills acquired by the student as well as the ability to solve application problems, regarding corporate management, the preparation of the financial statements and the preparation of the consolidated financial statements.
Final exam and grading criteria	Students' evaluation is based on a general written exam only (100% of the grade), which can be made either in January/February, or in any of the future exam sessions
Further information	
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