Freie Universität Bozen
Libera Università di Bolzano
Università Liedia de Bulsan

Syllabus

Descrizione corso

Titolo insegnamento	Introduzione all'Economia aziendale
Codice insegnamento	27253
Titolo aggiuntivo	
Settore Scientifico-Disciplinare	ECON-06/A
Lingua	Inglese
Corso di Studio	Corso di laurea in Economia e Management
Altri Corsi di Studio (mutuati)	
Docenti	prof. Paolo Maria Perego, Paolo.Perego@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/38679 dr. Valeriia Melnyk, Valeriia.Melnyk@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/52336
Assistente	
Semestre	Primo semestre
Anno/i di corso	1
CFU	8
Ore didattica frontale	48
Ore di laboratorio	18
Ore di studio individuale	
Ore di ricevimento previste	
Sintesi contenuti	This course introduces the fundamentals of financial accounting, enabling students to prepare and interpret financial statements, assess a company's performance, and use accounting data for basic management decisions. It also offers an initial overview of corporate non-financial reporting, including sustainability and ESG

	disclosures
Argomenti dell'insegnamento	This course provides an introduction to the principles and practices of financial accounting. Students learn how to record business transactions in accordance with the double-entry system, apply the adjusting and closing process to ensure accurate period-end reporting, and account for the main components of financial statements. These include merchandising operations and inventory valuation methods, cash management and internal controls, recognition and measurement of receivables, acquisition and depreciation of fixed assets, treatment of current and long-term liabilities, equity transactions such as dividends and share issues, as well as the accounting for basic investments. The course also covers the preparation and interpretation of financial statements, including the statement of cash flows, and introduces basic tools for financial statement analysis. In addition, students gain initial exposure to sustainability accounting and ESG reporting concepts, linking financial and non-financial information in corporate reporting.
Parole chiave	Accounting, Financial reporting, Financial statements, Income statement / Profit and loss, Double-entry bookkeeping, Company performance, Sustainability reporting
Prerequisiti	There are no prerequisites. This course is for first-year students.
Insegnamenti propedeutici	
Modalità di insegnamento	This course is structured in Lectures and Tutorials. 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. The Tutorials (Lab Hours) 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. Both Lectures and Tutorials will be video-recorded to allow students to review the material at their own pace, catch up on missed sessions, and reinforce their understanding of key concepts.
Obbligo di frequenza	Attendance is strongly recommended but not compulsory
Obiettivi formativi specifici e risultati di apprendimento attesi	ILO 1 Knowledge and understanding ILO 1.1 Knowledge of static, dynamic and comparative analysis tools for analysing data on individuals, businesses and economies ILO 1.2 Knowledge of the IT tools needed to read and analyse economic data and models ILO 1.3 Knowledge of international accounting systems and the double-entry method for recording and evaluating business management operations ILO 1.4 Understanding of financial statements ILO 1.5 In-depth knowledge of accounting data recording or management control ILO2 Applying knowledge and understanding ILO 2.1 Ability to apply international accounting standards to different business contexts ILO 2.2 Ability to analyse financial statements using balance sheet ratios and communicate the results in accordance with international professional standards ILO 3 Making judgement ILO 3.1 Ability to choose the most appropriate quantitative and qualitative methods of analysis ILO 4 Learning skils ILO 4.1 Find the information necessary to keep up to date with the changing general and specialised context of reference ILO 4.2 Find information from databases, scientific literature, laws and regulations as required in professional life Translated with DeepL.com (free version)

Obiettivi formativi specifici e risultati di apprendimento attesi (ulteriori info.)	Knowledge and understanding: • Knowledge of international financial reporting standards (IFRS) and double entry bookkeeping for corporate external reporting. • Understanding of preparation and usage of financial statements for various business decisions. • Understanding of the rationale behind the preparation of a sustainability and ESG report. Ability to apply knowledge and understanding: • Ability to apply international accounting standards to several simple business situations. • Ability to interpret and analyse financial statements through fundamental ratio analysis. • Ability to identify the basic principles that guide the preparation of a sustainability and ESG report. Making judgments: • Ability to gather, analyse and interpret relevant financial data. • Assess the financial situation of a firm from an analysis of its financial statements. Communication skills: • Ability to communicate to both specialist and non-specialist audience ideas and solutions about simple business transactions and financial statements. Learning skills: • Ability to apply analytical competences and problem-solving skills autonomously.
Modalità di esame	Optional Midterm (30%): multiple-choice, closed-book test. Participation is voluntary and open to students of all cohorts. Detailed instructions are provided at the beginning of the course. Final Exam (70%): closed-book exam with a combination of multiple-choice questions and open questions. For students who decide not to take the Midterm, the Final Exam counts 100%. 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. A practice exam is available at the beginning of the course. ILOs 1 to 4 assessed
Criteri di valutazione	For attending students: • Optional Midterm • Final Exam For non-attending students and recidivists from previous academic years: • Final Exam 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.
Bibliografia obbligatoria	Textbook: Weygandt, Kimmel and Kieso, *Financial Accounting with International Financial Reporting Standards*, Wiley. Students can choose between these two editions: 4th edition, 2018. ISBN: 978-1-119-50340-8 5th edition, 2022. ISBN: 978-1-119-78700-6 Instructions about the textbook edition used for the Tutorials are given at the beginning of the course. A detailed schedule with an outline of the textbook chapters required as exam material is provided at the beginning of the course.
Bibliografia facoltativa	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.
Altre informazioni	The course page in OLE is announced at the beginning of the course.
Obiettivi di Sviluppo Sostenibile (SDGs)	Istruzione di qualità, Città e comunità sostenibili, Innovazione e infrastrutture, Buona occupazione e crescita economica