Syllabus

Descrizione corso

Titolo insegnamento	Introduzione alle rilevazioni contabili TSE
Codice insegnamento	30163
Titolo aggiuntivo	
Settore Scientifico-Disciplinare	ECON-06/A
Lingua	Inglese
Corso di Studio	Corso di laurea in Management del Turismo, dello Sport e degli Eventi
Altri Corsi di Studio (mutuati)	
Docenti	prof. dr. Paul Michael Pronobis, Paul.Pronobis@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/49449 dr. Martin Stähle, Martin.Staehle@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/50072
Assistente	
Semestre	Secondo semestre
Anno/i di corso	1
CFU	8
Ore didattica frontale	48
Ore di laboratorio	6 (Pronobis) + 18 (Stähle)
Ore di studio individuale	-
Ore di ricevimento previste	24
Sintesi contenuti	This course introduces students to the fundamentals of financial accounting in a business context. Students learn how to record transactions, prepare and interpret financial statements, and apply accounting concepts to decision-making. Special attention is given to service-oriented firms, particularly in the tourism, events, and

	sports industries.
Argomenti dell'insegnamento	• The role of accounting in business, • Recording business transactions, • The adjusting and closing process, • Merchandising operations, • Receivables, Fixed assets, • Investments, • Liabilities, Equity, • Statement of cash flows.
Parole chiave	financial accounting, financial statement analysis, special accounting topics
Prerequisiti	No prerequisites
Insegnamenti propedeutici	
Modalità di insegnamento	The class will combine in-class explanation of the background material, problem-solving and some case discussions. Students will be expected to have read the background material and to have worked on the solution of assigned problems before coming to class. This will allow for a more efficient use of class time to cover only the more complex issues and to apply the theoretical concepts to realistic situations.
Obbligo di frequenza	-
Obiettivi formativi specifici e risultati di apprendimento attesi	ILO (Intended Learning Outcomes) ILO 1 - Knowledge and understanding ILO 1.1 The accounting system, with particular emphasis on the international context, and the double-entry accounting method ILO 1.2 The business management system ILO 1.3 The preparation of annual financial statements ILO 1.4 Tools for analysing company financial statements ILO 1.5 Economic and financial indicators ILO 2 - Ability to apply knowledge and understanding ILO 2.1 Financial, economic and asset indicators for business decisions ILO 2.2 Preparation of analytical reports on the financial, economic and asset performance of the company with a particular focus on the service sector ILO 2.3 Analysis of business, financial and asset processes in the

	tourism, events and sports industry ILO 2.4 Accounting principles for companies operating in different business areas ILO 2.5 Basic concepts useful for attending courses in economics, business administration and management ILO 3 - Making judgements ILO 3.1 Reporting analytically and critically on information, empirical values and data in order to make adequate business decisions ILO 4 - Communication skills ILO 4.1 Achievement of this objective is assessed by means of written examinations, group work, assignments, presentation of case studies and projects, and the final thesis ILO 5 - Learning skills ILO 5.1 The ability to analyse, critically evaluate and integrate data, information and experience ILO 5.2 The ability to develop possible solutions to problems in economic and business areas that relate to those work contexts that represent potential career prospects for graduates
Obiettivi formativi specifici e risultati di apprendimento attesi (ulteriori info.)	At the end of this course, the students should be able to prepare 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 management decisions.
Modalità di esame	Final written exam (closed-book) on the entire material covered in the course, identical for all students regardless of attendance status. The exam includes numerical exercises, short open questions and interpretation of financial statements in order to verify knowledge and understanding, application of concepts, judgement skills, communication and learning skills. All Intended Learning Outcomes are assessed through the final written exam (ILO 1, 2, 3, 4, 5).
Criteri di valutazione	• relevance, clarity, accuracy of answers; • clarity of presentation; • ability to apply methods (i.e. double-entry bookkeeping);

	• ability to compare, evaluate and contrast models (i.e. different methods of recognition and measurement); • ability to compare, evaluate and contrast data (i.e. financial statements).
Bibliografia obbligatoria	Weygandt, J.J., P.D Kimmel and D.E. Kieso, Financial Accounting, IFRS Edition, **5th edition**, Wiley, 2022. ISBN: 978-1-119-78700-6 (e-book) or 978-1-119-78705-1 (hardcover).
Bibliografia facoltativa	none
Altre informazioni	none
Obiettivi di Sviluppo Sostenibile (SDGs)	Istruzione di qualità