

# Syllabus

## *Course Description*

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| Course Title                   | AI and Computational Methods for Accounting and Finance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Course Code                    | 25462                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| Course Title Additional        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Scientific-Disciplinary Sector |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Language                       | English                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Degree Course                  | Master in Accounting and Finance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| Other Degree Courses (Loaned)  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Lecturers                      | <p>Dr. Olga Stanislavovna Bogachek,<br/> <a href="mailto:Olga.Bogachek@unibz.it">Olga.Bogachek@unibz.it</a><br/> <a href="https://www.unibz.it/en/faculties/economics-management/academic-staff/person/41225">https://www.unibz.it/en/faculties/economics-management/academic-staff/person/41225</a></p> <p>Dr. Paolo Coletti,<br/> <a href="mailto:Paolo.Coletti@unibz.it">Paolo.Coletti@unibz.it</a><br/> <a href="https://www.unibz.it/en/faculties/economics-management/academic-staff/person/6359">https://www.unibz.it/en/faculties/economics-management/academic-staff/person/6359</a></p> |
| Teaching Assistant             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Semester                       | Second semester                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| Course Year/s                  | 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| CP                             | 6                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Teaching Hours                 | 48 (24+24)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| Lab Hours                      | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Individual Study Hours         | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Planned Office Hours           | 18 (9+9)                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| Contents Summary               | <p>AI and Computational Methods for Accounting and Finance</p> <p>This course introduces students to artificial intelligence (AI) and computational methods with applications in finance and accounting. The course is structured in two modules.</p> <p>M1 – Financial Analytics with AI covers practical programming skills</p>                                                                                                                                                                                                                                                                 |

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|                                  | <p>and the use of AI tools for financial applications, including an introduction to blockchain and cryptocurrency.</p> <p>M2 – Blockchain, AI and Textual Methods covers quantitative and computational techniques including natural language processing, generative AI, fraud and audit analytics, and statistical methods applied to accounting and finance.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Course Topics</b>             | <p>Module 1 – Financial Analytics with AI</p> <ul style="list-style-type: none"> <li>• Introduction to Python and data structures for financial data (pandas)</li> <li>• Data acquisition, cleaning and exploratory analysis of large financial datasets</li> <li>• Financial modelling and trend forecasting with Python</li> <li>• Interaction with large language models (LLMs) and generative AI for financial analysis</li> <li>• Introduction to blockchain technology and cryptocurrencies</li> </ul> <p>Module 2 – Blockchain, AI and Textual Methods</p> <ul style="list-style-type: none"> <li>• Statistical methods in accounting: linear, polynomial, step, spline, local regression, GAM models</li> <li>• Fraud prediction: logistic regression, Benford's Law, and the phenomenon of quadrophobia</li> <li>• Audit analytics and anomaly detection</li> <li>• Dimensionality reduction: PCA and related techniques</li> <li>• Matching methods: propensity score matching and entropy balancing</li> <li>• Natural language processing: LDA topic modelling and textual analysis</li> <li>• Generative AI in accounting: automated topic labelling and AI-assisted analysis</li> <li>• Blockchain in accounting: case studies (FTX, TerraLuna, Beefchain, and others)</li> </ul> |
| <b>Keywords</b>                  | <p>artificial intelligence, machine learning, Python, blockchain, cryptocurrency, natural language processing, fraud analytics, audit analytics, statistical methods</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Recommended Prerequisites</b> | <p>Students are expected to have basic familiarity with:</p> <ul style="list-style-type: none"> <li>• Introductory statistics (descriptive statistics, hypothesis testing, basic regression)</li> <li>• Financial accounting fundamentals</li> <li>• Basic spreadsheet skills (Excel or equivalent)</li> </ul>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

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|                                                              | <ul style="list-style-type: none"> <li>English reading and comprehension at level B2 or above</li> </ul> <p>Prior basic programming experience is beneficial but not required for Module 1. No programming background is assumed for Module 2.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Propaedeutic Courses</b>                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Teaching Format</b>                                       | <p>M1 - Frontal lectures in standard classroom with examples and exercises. Students attend with their own notebook or a computer borrowed from the library and interact with LLM in their own way. Homework is assigned and corrected in the next lesson. Final mock-up exams are done together in the last lessons.</p> <p>M2 - A combination of lectures, data-driven case discussions, and guided empirical exercises. Real-world accounting and auditing datasets are used to illustrate methods. Guest practitioner presentations and discussion of academic research papers may be incorporated.</p> <p>Both modules encourage active participation. Students are expected to review assigned material prior to class and engage critically with examples and cases.</p>                                                                                                                                                                             |
| <b>Mandatory Attendance</b>                                  | Regular attendance is suggested, but not required                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Specific Educational Objectives and Learning Outcomes</b> | <p>ILO (Intended Learning Outcomes)</p> <p>ILO 1 – Knowledge and Understanding</p> <p>ILO 1.1 knowledge and understanding of economic and financial communication directed at stakeholders at both national and international level</p> <p>ILO 1.2 knowledge and understanding of economic and business models and performance measurement for planning and management control, as well as of models and methods of internal and external auditing</p> <p>ILO 1.3 knowledge and understanding of the planning and evaluation of new investments from an economic and financial perspective</p> <p>ILO 1.4 knowledge and understanding of the fundamentals of corporate finance for the correct application, for example, of decision-making models and of financial data and risk management in treasury management</p> <p>ILO 1.5 knowledge and understanding of economic and business models and tools for the management of firms, both family-owned</p> |

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|  | <p>or small-sized enterprises and internationally operating companies</p> <p>ILO 1.6 knowledge and understanding of the design and management of institutional and organisational structures related to corporate governance systems</p> <p>ILO 1.7 knowledge and understanding of business tools and processes developed to recognise, understand and drive change and to manage the impact of transitions on organisations</p> <p>ILO 1.8 knowledge and understanding of strategies for effective communication within organisations and towards different stakeholders</p> <p>ILO 1.9 knowledge and understanding of management topics characterising the profession of financial analyst, portfolio manager, risk manager and consultant</p> <p>ILO 1.10 knowledge and understanding of basic forecasting models to carry out integrated economic and financial analyses, also using econometric methods for time series and multivariate analysis</p> <p>ILO 1.11 knowledge and understanding of Big Data analysis techniques to support and integrate business decision-making processes</p> <p>ILO 2 – Applying Knowledge and Understanding</p> <p>ILO 2.1 ability to develop and integrate the results of economic and financial communication into business decision-making models</p> <p>ILO 2.2 ability to design and manage corporate restructuring processes and other extraordinary transactions</p> <p>ILO 2.3 ability to identify, evaluate and manage investments in financial markets</p> <p>ILO 2.4 ability to design coherent financial management strategies in firms or financial intermediaries, competently applying acquired knowledge in risk management techniques, asset valuation and derivatives</p> <p>ILO 2.5 ability to understand the evolution of financial markets and changes in the international macroeconomic context</p> <p>ILO 2.6 ability to analyse economic, managerial and financial variables in support of decision-making in firms and financial intermediaries</p> <p>ILO 2.7 ability to frame and critically evaluate situations and problems on the basis of scientific methods from a multidisciplinary perspective, thanks to training that integrates business, economic,</p> |
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|                                                                                        | <p>legal, financial and statistical-mathematical disciplines</p> <p>ILO 3 – Making Judgements</p> <p>ILO 3.1 ability to apply acquired knowledge to make managerial and operational decisions and to solve administration and finance problems of firms, intermediaries and financial markets, jointly considering multiple analytical perspectives, including economic, legal, financial, strategic and managerial perspectives</p> <p>ILO 3.2 ability to select data and use appropriate information to describe problems related to the management of firms, intermediaries and financial markets</p> <p>ILO 3.3 ability to relate models and empirical evidence in the study of firms, intermediaries and financial markets</p> <p>ILO 4 – Communication Skills</p> <p>ILO 4 ability to communicate effectively, both orally and in writing, the specialised contents of individual disciplines, using different registers depending on the audience and communicative or educational objectives, and to assess the educational impact of such communication</p> <p>ILO 5 – Learning Skills</p> <p>ILO 5.1 ability to identify thematic connections and establish relationships between different cases and analytical contexts</p> <p>ILO 5.2 ability to frame new problems in a systematic way and to generate appropriate taxonomies</p> <p>ILO 5.3 ability to develop general models starting from the phenomena analysed</p> |
| <p><b>Specific Educational Objectives and Learning Outcomes (additional info.)</b></p> | <p>Knowledge and understanding: Students will develop a working knowledge of modern AI and computational methods as applied in accounting and finance, including both the theoretical underpinnings and practical implementation. They will understand how these methods are used in academic research and professional practice.</p> <p>Applying knowledge and making judgements: Students will be able to conduct end-to-end empirical analyses — from data collection and preparation to model estimation, interpretation and</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |

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|                            | <p>presentation. They will develop the critical capacity to identify appropriate methods for specific problems and to evaluate the quality and limitations of results.</p> <p>Communication and learning skills: Students will be able to communicate analytical findings effectively, both in oral presentations and written reports. They will also build the self-directed learning skills necessary to keep pace with rapidly evolving AI and data science tools.</p>                                                                                                                                                                                                                                                                                                                                                            |
| <b>Assessment</b>          | <p>Module 1 – Financial Analytics with AI (50%): 42% Assessment based on a practical examination involving Python programming for financial data analysis (including interaction with generative AI tools), 8% a written component on blockchain technology.</p> <p>Module 2 – Blockchain, AI and Textual Methods (50%): Assessment based on a combination of participation in case discussions, written assignments and/or a final examination.</p> <p>For attending students, the final grade will be a mixture of participation in case study discussions/presentations/written works and mid-term assignments and exam(s) (ILOs 1-5).</p> <p>For non-attending students: written final exam (100%) (ILO 1-5). Detailed point breakdown for individual assignments and exam modalities will be provided in the first lecture.</p> |
| <b>Evaluation Criteria</b> | <p>Grading reflects the quality of analytical reasoning, the correctness and efficiency of technical implementations, and the ability to interpret and communicate results clearly. Specific rubrics for each assessment component will be distributed at the beginning of the course prior to the relevant assignment. Grading weights will reflect the amount of class hours dedicated to each topic and will be communicated at the beginning of the course.</p> <p>For Module 1, particular weight is given to solutions that are optimal, versatile and well-documented. Errors traceable to unchecked AI-generated output are taken into account in the evaluation.</p> <p>For Module 2, analytical rigour, correct application of statistical methods, and critical interpretation of results are emphasized.</p>             |
| <b>Required Readings</b>   | <p><b>Module 1</b> – Video lectures on Python programming for financial data analysis and on blockchain technology, available via the</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |

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|                                             | <p>instructor page (will be provided).</p> <p><b>Module 2</b> – Lecture slides and supporting materials provided by the instructor. Selected academic papers and practitioner readings distributed during the course. No single textbook is required; a reading list will be provided at the start of the module.</p>           |
| <b>Supplementary Readings</b>               | <p>Course materials may draw on three areas: (i) lecture slides provided by instructors; (ii) selected academic papers from leading accounting, finance and information systems journals; and (iii) publicly available datasets, case studies and online resources. Specific references will be provided during the course.</p> |
| <b>Further Information</b>                  |                                                                                                                                                                                                                                                                                                                                 |
| <b>Sustainable Development Goals (SDGs)</b> | Quality education                                                                                                                                                                                                                                                                                                               |

## *Course Module*

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| <b>Course Constituent Title</b>       | Financial analytics with AI                                                                                                                                                                                                                  |
| <b>Course Code</b>                    | 25462A                                                                                                                                                                                                                                       |
| <b>Scientific-Disciplinary Sector</b> | NN                                                                                                                                                                                                                                           |
| <b>Language</b>                       | English                                                                                                                                                                                                                                      |
| <b>Lecturers</b>                      | <p>Dr. Paolo Coletti,<br/> Paolo.Coletti@unibz.it<br/> <a href="https://www.unibz.it/en/faculties/economics-management/academic-staff/person/6359">https://www.unibz.it/en/faculties/economics-management/academic-staff/person/6359</a></p> |
| <b>Teaching Assistant</b>             |                                                                                                                                                                                                                                              |
| <b>Semester</b>                       | Second semester                                                                                                                                                                                                                              |
| <b>CP</b>                             | 3                                                                                                                                                                                                                                            |
| <b>Responsible Lecturer</b>           |                                                                                                                                                                                                                                              |
| <b>Teaching Hours</b>                 | 24                                                                                                                                                                                                                                           |
| <b>Lab Hours</b>                      | -                                                                                                                                                                                                                                            |
| <b>Individual Study Hours</b>         | -                                                                                                                                                                                                                                            |
| <b>Planned Office Hours</b>           | 9                                                                                                                                                                                                                                            |
| <b>Contents Summary</b>               | Financial Analytics with AI covers practical programming skills and the use of AI tools for financial applications, including an                                                                                                             |

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|                               | introduction to blockchain and cryptocurrency                                                                                                                                                                                                                                                                                                                                                                                                                                                                |
| <b>Course Topics</b>          | <p>Module 1 – Financial Analytics with AI</p> <ul style="list-style-type: none"> <li>• Introduction to Python and data structures for financial data (pandas)</li> <li>• Data acquisition, cleaning and exploratory analysis of large financial datasets</li> <li>• Financial modelling and trend forecasting with Python</li> <li>• Interaction with large language models (LLMs) and generative AI for financial analysis</li> <li>• Introduction to blockchain technology and cryptocurrencies</li> </ul> |
| <b>Teaching Format</b>        | <p>M1 - Frontal lectures in standard classroom with examples and exercises. Students attend with their own notebook or a computer borrowed from the library and interact with LLM in their own way. Homework is assigned and corrected in the next lesson. Final mock-up exams are done together in the last lessons.</p>                                                                                                                                                                                    |
| <b>Required Readings</b>      | <p><b>Module 1</b> – Video lectures on Python programming for financial data analysis and on blockchain technology, available via the instructor page (will be provided).</p>                                                                                                                                                                                                                                                                                                                                |
| <b>Supplementary Readings</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |

## *Course Module*

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| <b>Course Constituent Title</b>       | Blockchain, AI and Textual Methods                                                                                                                                                                                                                           |
| <b>Course Code</b>                    | 25462B                                                                                                                                                                                                                                                       |
| <b>Scientific-Disciplinary Sector</b> | ECON-06/A                                                                                                                                                                                                                                                    |
| <b>Language</b>                       | English                                                                                                                                                                                                                                                      |
| <b>Lecturers</b>                      | <p>Dr. Olga Stanislavovna Bogachek,<br/> Olga.Bogachek@unibz.it<br/> <a href="https://www.unibz.it/en/faculties/economics-management/academic-staff/person/41225">https://www.unibz.it/en/faculties/economics-management/academic-staff/person/41225</a></p> |
| <b>Teaching Assistant</b>             |                                                                                                                                                                                                                                                              |
| <b>Semester</b>                       | Second semester                                                                                                                                                                                                                                              |
| <b>CP</b>                             | 3                                                                                                                                                                                                                                                            |
| <b>Responsible Lecturer</b>           |                                                                                                                                                                                                                                                              |
| <b>Teaching Hours</b>                 | 24                                                                                                                                                                                                                                                           |
| <b>Lab Hours</b>                      | -                                                                                                                                                                                                                                                            |

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| Individual Study Hours | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Planned Office Hours   | 9                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| Contents Summary       | Blockchain, AI and Textual Methods covers quantitative and computational techniques including natural language processing, generative AI, fraud and audit analytics, and statistical methods applied to accounting and finance                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Course Topics          | <p>Module 2 – Blockchain, AI and Textual Methods</p> <ul style="list-style-type: none"> <li>• Statistical methods in accounting: linear, polynomial, step, spline, local regression, GAM models</li> <li>• Fraud prediction: logistic regression, Benford's Law, and the phenomenon of quadrophobia</li> <li>• Audit analytics and anomaly detection</li> <li>• Dimensionality reduction: PCA and related techniques</li> <li>• Matching methods: propensity score matching and entropy balancing</li> <li>• Natural language processing: topic modelling and textual analysis</li> <li>• Generative AI in accounting: automated topic labelling and AI-assisted analysis</li> <li>• Blockchain in accounting: case studies</li> </ul> |
| Teaching Format        | <p>M2 - A combination of lectures, data-driven case discussions, and guided empirical exercises. Real-world accounting and auditing datasets are used to illustrate methods. Guest practitioner presentations and discussion of academic research papers may be incorporated.</p> <p>Both modules encourage active participation. Students are expected to review assigned material prior to class and engage critically with examples and cases.</p>                                                                                                                                                                                                                                                                                  |
| Required Readings      | <b>Module 2</b> – Lecture slides and supporting materials provided by the instructor. Selected academic papers and practitioner readings distributed during the course. No single textbook is required; a reading list will be provided at the start of the module.                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| Supplementary Readings | Course materials may draw on three areas: (i) lecture slides provided by instructors; (ii) selected academic papers from leading accounting, finance and information systems journals; and (iii) publicly available datasets, case studies and online resources. Specific references will be provided during the course.                                                                                                                                                                                                                                                                                                                                                                                                               |