Freie Universität Bozen
Libera Università di Bolzano
Università Liedia de Bulsan

Syllabus

Course Description

Course Title	Introduction to Accounting for TSE
Course Code	30163
Course Title Additional	
Scientific-Disciplinary Sector	ECON-06/A
Language	English
Degree Course	Bachelor in Tourism, Sport and Event Management
Other Degree Courses (Loaned)	
Lecturers	Prof. Dr. Paul Michael Pronobis, Paul.Pronobis@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/49449 dr. Valeriia Melnyk, Valeriia.Melnyk@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/52336
Teaching Assistant	
Semester	Second semester
Course Year/s	1
CP	8
Teaching Hours	36 Prof. Paul Pronobis + 12 dr. Veleriia Melnyk
Lab Hours	18 dr. Veleriia Melnyk
Individual Study Hours	-
Planned Office Hours	24 Prof. Paul Pronobis
Contents Summary	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.

Course Topics	• 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, • Financial statement analysis and interpretation.
Keywords	financial accounting, double-entry bookkeeping, accounting cycle, financial statements, adjusting entries, receivables, fixed assets, liabilities, equity, cash flows, financial statement analysis, service and tourism organisations
Recommended Prerequisites	No prerequisites
Propaedeutic Courses	
Teaching Format	The course combines short lectures with guided problem-solving, practical exercises, and selected case discussions. Students are expected to prepare the assigned readings and exercises before class. Classroom time focuses on applying core concepts, practising bookkeeping procedures, and interpreting financial information in realistic business situations, including examples from tourism, hospitality, and event management.
Mandatory Attendance	-
Specific Educational Objectives and Learning Outcomes	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
Specific Educational Objectives and Learning Outcomes (additional 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.
Assessment	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).
Evaluation Criteria	• 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).
Required Readings	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).
Supplementary Readings	none
Further Information	none
Sustainable Development Goals (SDGs)	Quality education