

# Syllabus

## *Descrizione corso*

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| <b>Titolo insegnamento</b>              | Introduzione alle rilevazioni contabili TSE                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Codice insegnamento</b>              | 30163                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Titolo aggiuntivo</b>                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Settore Scientifico-Disciplinare</b> | ECON-06/A                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| <b>Lingua</b>                           | Inglese                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
| <b>Corso di Studio</b>                  | Corso di laurea in Management del Turismo, dello Sport e degli Eventi                                                                                                                                                                                                                                                                                                                                                                                                                        |
| <b>Altri Corsi di Studio (mutuati)</b>  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Docenti</b>                          | prof. dr. Paul Michael Pronobis,<br>Paul.Pronobis@unibz.it<br><a href="https://www.unibz.it/en/faculties/economics-management/academic-staff/person/49449">https://www.unibz.it/en/faculties/economics-management/academic-staff/person/49449</a><br>dr. Valeriia Melnyk,<br>Valeriia.Melnyk@unibz.it<br><a href="https://www.unibz.it/en/faculties/economics-management/academic-staff/person/52336">https://www.unibz.it/en/faculties/economics-management/academic-staff/person/52336</a> |
| <b>Assistente</b>                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Semestre</b>                         | Secondo semestre                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
| <b>Anno/i di corso</b>                  | 1                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>CFU</b>                              | 8                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Ore didattica frontale</b>           | 36 Prof. Paul Pronobis + 12 dr. Valeriia Melnyk                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Ore di laboratorio</b>               | 18 dr. Valeriia Melnyk                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Ore di studio individuale</b>        | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Ore di ricevimento previste</b>      | 24 Prof. Paul Pronobis                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Sintesi contenuti</b>                | 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                                                                                                                                                   |

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|                                                                          | sports industries.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Argomenti dell'insegnamento</b>                                       | <ul style="list-style-type: none"> <li>• The role of accounting in business,</li> <li>• Recording business transactions,</li> <li>• The adjusting and closing process,</li> <li>• Merchandising operations,</li> <li>• Receivables, Fixed assets,</li> <li>• Investments,</li> <li>• Liabilities, Equity,</li> <li>• Statement of cash flows,</li> <li>• Financial statement analysis and interpretation.</li> </ul>                                                                                                                                                                                                                                                       |
| <b>Parole chiave</b>                                                     | 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                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Prerequisiti</b>                                                      | No prerequisites                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Insegnamenti propedeutici</b>                                         |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Modalità di insegnamento</b>                                          | 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.                                                                                                                                                                                                                                   |
| <b>Obbligo di frequenza</b>                                              | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Obiettivi formativi specifici e risultati di apprendimento attesi</b> | <p>ILO (Intended Learning Outcomes)</p> <p>ILO 1 - Knowledge and understanding</p> <p>ILO 1.1 The accounting system, with particular emphasis on the international context, and the double-entry accounting method</p> <p>ILO 1.2 The business management system</p> <p>ILO 1.3 The preparation of annual financial statements</p> <p>ILO 1.4 Tools for analysing company financial statements</p> <p>ILO 1.5 Economic and financial indicators</p> <p>ILO 2 - Ability to apply knowledge and understanding</p> <p>ILO 2.1 Financial, economic and asset indicators for business decisions</p> <p>ILO 2.2 Preparation of analytical reports on the financial, economic</p> |

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|                                                                                            | <p>and asset performance of the company with a particular focus on the service sector</p> <p>ILO 2.3 Analysis of business, financial and asset processes in the tourism, events and sports industry</p> <p>ILO 2.4 Accounting principles for companies operating in different business areas</p> <p>ILO 2.5 Basic concepts useful for attending courses in economics, business administration and management</p> <p>ILO 3 - Making judgements</p> <p>ILO 3.1 Reporting analytically and critically on information, empirical values and data in order to make adequate business decisions</p> <p>ILO 4 - Communication skills</p> <p>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</p> <p>ILO 5 - Learning skills</p> <p>ILO 5.1 The ability to analyse, critically evaluate and integrate data, information and experience</p> <p>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</p> |
| <b>Obiettivi formativi specifici e risultati di apprendimento attesi (ulteriori info.)</b> | <p>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.</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <b>Modalità di esame</b>                                                                   | <p>Final written exam (closed-book) on the entire material covered in the course, identical for all students regardless of attendance status.</p> <p>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.</p> <p>All Intended Learning Outcomes are assessed through the final written exam (ILO 1, 2, 3, 4, 5).</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |

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| <b>Criteri di valutazione</b>                   | <ul style="list-style-type: none"> <li>• relevance, clarity, accuracy of answers;</li> <li>• clarity of presentation;</li> <li>• ability to apply methods (i.e. double-entry bookkeeping);</li> <li>• ability to compare, evaluate and contrast models (i.e. different methods of recognition and measurement);</li> <li>• ability to compare, evaluate and contrast data (i.e. financial statements).</li> </ul> |
| <b>Bibliografia obbligatoria</b>                | Weygandt, J.J., P.D Kimmel and D.E. Kieso, Financial Accounting, IFRS Edition, <b>5th edition</b> , Wiley, 2022. ISBN: 978-1-119-78700-6 (e-book) or 978-1-119-78705-1 (hardcover).                                                                                                                                                                                                                               |
| <b>Bibliografia facoltativa</b>                 | none                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Altre informazioni</b>                       | none                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Obiettivi di Sviluppo Sostenibile (SDGs)</b> | Istruzione di qualità                                                                                                                                                                                                                                                                                                                                                                                             |