Freie Universität Bozen
Libera Università di Bolzano
Università Liedia de Bulsan

Syllabus

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Titul dl curs	Introduzione alle rilevazioni contabili TSE
Codesc dl curs	30163
Titul suplementar	
SSD	ECON-06/A
Lingaz	Inglese
Curs de laurea	Corso di laurea in Management del Turismo, dello Sport e degli Eventi
D'autri cursc de laurea (cursc deberieda)	
Dozenc	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
Assistent didatich	
Semester	Secondo semestre
Ann/Agn de stude	1
Credic universitars	8
Ores de ensegnament	36 Prof. Paul Pronobis + 12 dr. Veleriia Melnyk
Ores de laboratore	18 dr. Veleriia Melnyk
Ores de stude individual	-
Ores de receviment prevedudes	24 Prof. Paul Pronobis
Ressumé di contegnus	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.
Argomenc dl curs	• 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.
Paroles clef	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
Prerecuisic aconsiés	No prerequisites
Cursc propedeutics	
Modalité de ensegnament	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.
Oblianza de frecuenza	-
Obietifs formatifs y competenzes da arjonje	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
Obietifs formatifs y competenzes da arjonje (informazions suplementares)	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.
Sort de ejam	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).

Criters de valutazion	• 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 obligatora	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 aconsieda	none
Deplù informazions	none
OSS	Istruzione di qualità