Syllabus

Kursbeschreibung

Titel der Lehrveranstaltung	Italienische Rechnungslegung
Code der Lehrveranstaltung	27353
Zusätzlicher Titel der Lehrveranstaltung	
Wissenschaftlich-disziplinärer Bereich	ECON-06/A
Sprache	Italienisch
Studiengang	Bachelor in Wirtschaftswissenschaften und Betriebsführung
Andere Studiengänge (gem. Lehrveranstaltung)	
Dozenten/Dozentinnen	Dott. Luca Menicacci, Luca.Menicacci@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/39639 Prof. Massimiliano Bonacchi, Massimiliano.Bonacchi@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/35968
Wissensch. Mitarbeiter/Mitarbeiterin	
Semester	Erstes Semester
Studienjahr/e	3
KP	6
Vorlesungsstunden	36
Laboratoriumsstunden	-
Stunden für individuelles Studium	-
Vorgesehene Sprechzeiten	18
Inhaltsangabe	The course deals with the Italian accounting environment and the accounting standards used to prepare financial statements. The course covers financial reporting and non-financial reporting, with

	a focus on sustainability issues. Topics are addressed in a comparative manner with International Financial Reporting Standards (IFRS) to provide students with a comprehensive understanding of accounting practices.
Themen der Lehrveranstaltung	The lessons of the course are organised in two main subject areas: 1. Financial Statements - The lectures in the Financial Statements part cover the key topics of the course, framing them in their fundamental aspects: a. general principles of financial statements; b. formal aspects of financial statements; c. substantive aspects of financial statements; d. non-financial and sustainability reporting. 2. Accounting - The lessons in the Accounting part take up and develop the content of the main financial statement topics in application. They also address new topics that are complementary to those of the main lessons: a. equity financing; b. allocation of the result for the year; c. compensation of employees.
Stichwörter	General accounting, Double-entry bookkeeping, OIC, Financial statements, Non-financial reporting
Empfohlene Voraussetzungen	There are no prerequisite courses, but attendance of the Introduction to Accounting course is recommended in order to adequately follow the lectures Knowledge of chapters 1, 4, 6, 7, 11 and 12 of the book F. Giunta, M. Pisani, La Contabilità Generale, (Milano, Apogeo) is a prerequisite for attending the course.
Propädeutische Lehrveranstaltungen	
Unterrichtsform	Lectures (financial statements) and exercises (accounting). For attending students, periodic assignments with accounting exercises and open questions relating to a real balance sheet are planned.
Anwesenheitspflicht	Not compulsory, but recommended
Spezifische Bildungsziele und erwartete	ILO (Intended Learning Outcomes)

Lernergebnisse	ILO 1 Knowledge and understanding ILO 1.1 knowledge and understanding of the role of expectations in financial markets, for consumption and for monetary and fiscal policies ILO 1.2 understanding of exchange rate mechanisms and monetary and fiscal policies in the European Monetary Union ILO 1.3 understanding of the use of non-renewable resources and the principles of sustainability ILO 2 Ability to apply knowledge and understanding ILO 2.1 know how to carry out an analysis of the demand for goods and services and assess the cost structure, its role and its importance for business decisions ILO 2.2 knowing how to analyse economic activity with regard to sustainability ILO 3 Autonomy of judgement ILO 3.1 perform a critical analysis of facts and situations ILO 3.2 choosing the most appropriate quantitative and qualitative methods of analysis ILO 3.3 finding the necessary information in databases, legal sources and scientific literature ILO 4 Learning skills ILO 4.1 finding the necessary information to keep abreast of the changing reference context, both general and specialised
Spezifisches Bildungsziel und erwartete Lernergebnisse (zusätzliche Informationen)	ILO 1: Knowledge and understanding ILO 1.1: In-depth knowledge of Italian GAAP (OIC) and the Civil Code regulatory framework ILO 1.2: Understanding of financial statement preparation according to the Italian Civil Code and OIC standards ILO 1.3: Knowledge of the main differences between Italian GAAP (OIC) and international accounting standards (IAS/IFRS) ILO 2: Applying knowledge and understanding ILO 2.1: Ability to apply OIC accounting standards to the recognition and measurement of main financial statement items ILO 2.2: Ability to prepare financial statements (balance sheet,

	income statement, notes to the accounts) ILO 2.3: Ability to analyze and interpret financial statements ILO 3: Making judgements ILO 3.1: Critically evaluate accounting alternatives permitted by OIC standards ILO 3.2: Exercise professional judgment in applying accounting principles to complex cases ILO 3.3: Find necessary information in regulatory sources, OIC documents, and technical literature ILO 4: Communication skills ILO 4.1: Present accounting information clearly and professionally ILO 4.2: Explain complex accounting treatments in technical reports ILO 5: Learning skills ILO 5.1: Stay updated on the evolution of national accounting standards and Civil Code regulations ILO 5.2: Conduct independent research in technical accounting documentation
Art der Prüfung	A. For attending students: - Assignments, group work comprising accounting exercises and open-ended questions on a real financial statement case (ILOs assessed 2.1, 2.2, 2.3, 3.1, 3.2, 3.3, 4.1, 4.2, 5.1, 5.2); - Midterm, written test consisting of multiple-choice questions, exercises and open-ended questions, covering the first part of the programme (ILOs assessed 1.1, 1.2, 2.1, 2.2, 3.1); - Final, written test consisting of multiple-choice questions, exercises and open-ended questions, covering the second part of the syllabus (ILOs assessed 1.1, 1.2, 1.3, 2.1, 2.2, 2.3, 3.2). B. For non-attending students: - Final, written test consisting of multiple-choice questions, exercises and open-ended questions, covering the entire syllabus (ILOs assessed 1.1, 1.2, 1.3, 2.1, 2.2, 2.3, 3.1, 3.2, 3.3, 4.1, 4.2, 5.1, 5.2).

Bewertungskriterien	A. For attending students: - Assignments 20%; - Midterm 30-40%; - Final 40-50%. In determining the overall grade for attending students, the final exam grade will carry more weight if it is higher than the midterm grade. Thus, the overall grade for the course will be given by the following formula: Final grade = 0.20 × (assignment) + Max {(0.30 × midterm exam + 0.50 × final exam), (0.40 × midterm exam + 0.40 × final exam)} B. For non-attenders: - Written test (100%).
Pflichtliteratur	1. F. Giunta, M. Pisani, *Il bilancio*, Milan, Apogeo, fifth edition, (2023) 2. F. Giunta, M. Pisani, *La contabilità generale*, Milan, Apogeo, (2018)
Weiterführende Literatur	Additional readings and exercises will be provided in OLE. For those who need a basic understanding of the Italian accounting system, we recommend reading: • F. Giunta, *Economia Aziendale*, terza edizione, CEDAM (2018). For additional exercises on double-entry bookkeeping to prepare for this course, we recommend the following: • L. Bini, F. Mazzi, *Esercizi e complementi di Economia Aziendale*, terza edizione, CEDAM (2024); • R. Mazzotta, *La contabilità generale. Gli esercizi,* terza edizione, Franco Angeli (2020).
Weitere Informationen	
Ziele für nachhaltige Entwicklung (SDGs)	Hochwertige Bildung, Menschenwürdige Arbeit und Wirtschaftswachstum, Maßnahmen zum Klimaschutz, Nachhaltiger Konsum und Produktion, Nachhaltige Städte und Gemeinden