Syllabus

Kursbeschreibung

Titel der Lehrveranstaltung	Einführung in Accounting
Code der Lehrveranstaltung	27253
Zusätzlicher Titel der Lehrveranstaltung	
Wissenschaftlich-disziplinärer Bereich	ECON-06/A
Sprache	Englisch
Studiengang	Bachelor in Wirtschaftswissenschaften und Betriebsführung
Andere Studiengänge (gem. Lehrveranstaltung)	
Dozenten/Dozentinnen	Prof. Paolo Maria Perego, Paolo.Perego@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/38679
Wissensch. Mitarbeiter/Mitarbeiterin	
Semester	Erstes Semester
Studienjahr/e	1
KP	8
Vorlesungsstunden	48
Laboratoriumsstunden	18
Stunden für individuelles Studium	
Vorgesehene Sprechzeiten	24
Inhaltsangabe	This course introduces the fundamentals of financial accounting, enabling students to prepare and interpret financial statements, assess a company's performance, and use accounting data for basic management decisions. It also offers an initial overview of corporate non-financial reporting, including sustainability and ESG disclosures

Themen der Lehrveranstaltung	This course provides an introduction to the principles and practices of financial accounting. Students learn how to record business transactions in accordance with the double-entry system, apply the adjusting and closing process to ensure accurate period-end reporting, and account for the main components of financial statements. These include merchandising operations and inventory valuation methods, cash management and internal controls, recognition and measurement of receivables, acquisition and depreciation of fixed assets, treatment of current and long-term liabilities, equity transactions such as dividends and share issues, as well as the accounting for basic investments. The course also covers the preparation and interpretation of financial statements, including the statement of cash flows, and introduces basic tools for financial statement analysis. In addition, students gain initial exposure to sustainability accounting and ESG reporting concepts, linking financial and non-financial information in corporate reporting.
Stichwörter	Accounting, Financial reporting, Financial statements, Income statement / Profit and loss, Double-entry bookkeeping, Company performance, Sustainability reporting
Empfohlene Voraussetzungen	There are no prerequisites. This course is for first-year students.
Propädeutische Lehrveranstaltungen	
Unterrichtsform	This course is structured in Lectures and Tutorials. During the Lectures the learning objectives are approached from a conceptual point of view. The important matters of each topic are explained and discussed. Students are expected to familiarize with the literature related with the related Lecture. The Lectures will combine in-class explanation of the background material, problem-solving and case discussions. The Tutorials (Lab Hours) focus on developing skills to solve financial accounting exercises. The problem-solving competence of the students is stimulated and trained through working out numerical applications. Students are suggested to have read the assigned problems in advance and attempted to work out the

	solution before coming to a Tutorial. This allows for a more efficient use of class time to cover only the more complex issues and to apply the theoretical concepts to realistic situations. Both Lectures and Tutorials will be video-recorded to allow students to review the material at their own pace, catch up on missed sessions, and reinforce their understanding of key concepts.
Anwesenheitspflicht	Attendance is strongly recommended but not compulsory
Spezifische Bildungsziele und erwartete Lernergebnisse	ILO 1 Knowledge and understanding ILO 1.1 Knowledge of static, dynamic and comparative analysis tools for analysing data on individuals, businesses and economies ILO 1.2 Knowledge of the IT tools needed to read and analyse economic data and models ILO 1.3 Knowledge of international accounting systems and the double-entry method for recording and evaluating business management operations ILO 1.4 Understanding of financial statements ILO 1.5 In-depth knowledge of accounting data recording or management control ILO2 Applying knowledge and understanding ILO 2.1 Ability to apply international accounting standards to different business contexts ILO 2.2 Ability to analyse financial statements using balance sheet ratios and communicate the results in accordance with international professional standards ILO 3 Making judgement ILO 3.1 Ability to choose the most appropriate quantitative and qualitative methods of analysis ILO 4 Learning skils ILO 4.1 Find the information necessary to keep up to date with the changing general and specialised context of reference ILO 4.2 Find information from databases, scientific literature, laws and regulations as required in professional life

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Spezifisches Bildungsziel und erwartete Lernergebnisse (zusätzliche Informationen)	Knowledge and understanding: • Knowledge of international financial reporting standards (IFRS) and double entry bookkeeping for corporate external reporting. • Understanding of preparation and usage of financial statements for various business decisions. • Understanding of the rationale behind the preparation of a sustainability and ESG report. Ability to apply knowledge and understanding: • Ability to apply international accounting standards to several simple business situations. • Ability to interpret and analyse financial statements through fundamental ratio analysis. • Ability to identify the basic principles that guide the preparation of a sustainability and ESG report. Making judgments: • Ability to gather, analyse and interpret relevant financial data. • Assess the financial situation of a firm from an analysis of its financial statements. Communication skills: • Ability to communicate to both specialist and non-specialist audience ideas and solutions about simple business transactions and financial statements. Learning skills: • Ability to apply analytical competences and problem-solving skills autonomously.
Art der Prüfung	Optional Midterm (30%): multiple-choice, closed-book test. Participation is voluntary and open to students of all cohorts. Detailed instructions are provided at the beginning of the course. Final Exam (70%): closed-book exam with a combination of multiple-choice questions and open questions. For students who decide not to take the Midterm, the Final Exam counts 100%.

	The quizzes and problems included in the Optional Midterm and the Final Exam aim at assessing the acquisition of knowledge, understanding and ability to apply financial accounting concepts and tools. A practice exam is available at the beginning of the course. ILOs 1 to 4 assessed
Bewertungskriterien	For attending students: • Optional Midterm • Final Exam For non-attending students and recidivists from previous academic years: • Final Exam A student must pass the Final Exam to have a passing grade in the course. The grade of the Optional Midterm is valid for 1 academic year only and cannot be carried over beyond the academic year 2026/27.
Pflichtliteratur	Textbook: Weygandt, Kimmel and Kieso, *Financial Accounting with International Financial Reporting Standards*, Wiley. Students can choose between these two editions: 4th edition, 2018. ISBN: 978-1-119-50340-8 5th edition, 2022. ISBN: 978-1-119-78700-6 Instructions about the textbook edition used for the Tutorials are given at the beginning of the course. A detailed schedule with an outline of the textbook chapters required as exam material is provided at the beginning of the course.
Weiterführende Literatur	For each chapter, a selection of practice exercises and problems from the textbook are suggested to facilitate the learning process and the preparation for the exam. It is important that students work autonomously to solve these problems after each class to be able

	to understand the material of the next class. The solutions to these problems will be provided in OLE, together with the lecturers' slides discussed in class and other additional readings, problems, and cases.
Weitere Informationen	The course page in OLE is announced at the beginning of the course.
Ziele für nachhaltige Entwicklung (SDGs)	Hochwertige Bildung, Nachhaltige Städte und Gemeinden, Industrie, Innovation und Infrastruktur, Menschenwürdige Arbeit und Wirtschaftswachstum