

# Syllabus

## *Kursbeschreibung*

<b>Titel der Lehrveranstaltung</b>	Einführung in das Rechnungswesen TSE
<b>Code der Lehrveranstaltung</b>	30163
<b>Zusätzlicher Titel der Lehrveranstaltung</b>	
<b>Wissenschaftlich-disziplinärer Bereich</b>	ECON-06/A
<b>Sprache</b>	Englisch
<b>Studiengang</b>	Bachelor in Tourismus-, Sport- und Eventmanagement
<b>Andere Studiengänge (gem. Lehrveranstaltung)</b>	
<b>Dozenten/Dozentinnen</b>	Prof. Dr. Paul Michael Pronobis, Paul.Pronobis@unibz.it <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>
<b>Wissensch. Mitarbeiter/Mitarbeiterin</b>	
<b>Semester</b>	Zweites Semester
<b>Studienjahr/e</b>	1
<b>KP</b>	8
<b>Vorlesungsstunden</b>	48
<b>Laboratoriumsstunden</b>	6 (Pronobis) + 18 (to be defined)
<b>Stunden für individuelles Studium</b>	-
<b>Vorgesehene Sprechzeiten</b>	24
<b>Inhaltsangabe</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 sports industries.

<b>Themen der Lehrveranstaltung</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> </ul>
<b>Stichwörter</b>	financial accounting, financial statement analysis, special accounting topics
<b>Empfohlene Voraussetzungen</b>	No prerequisites
<b>Propädeutische Lehrveranstaltungen</b>	
<b>Unterrichtsform</b>	The class will combine in-class explanation of the background material, problem-solving and some case discussions. Students will be expected to have read the background material and to have worked on the solution of assigned problems before coming to class. This will allow for a more efficient use of class time to cover only the more complex issues and to apply the theoretical concepts to realistic situations.
<b>Anwesenheitspflicht</b>	-
<b>Spezifische Bildungsziele und erwartete Lernergebnisse</b>	<p>Knowledge and understanding</p> <p>the accounting system, with a particular focus on the international context, and the double-entry method</p> <p>of the system of business management operations</p> <p>of the preparation of financial statements</p> <p>of the tools for analysing company financial statements</p> <p>economic and financial indicators</p> <p>methods of calculating the various measures of performance and value</p> <p>business valuation models</p> <p>investment analysis and planning</p> <p>the measurement of risk, cost of capital and financial structure</p> <p>the capital structure, payment system and operating capital management</p> <p>of the cost system and management operations</p> <p>principles of management control</p>

	<p>principles of financial planning and forecasting of benchmarks by cost centres the principles of strategic control.</p> <p>Ability to apply knowledge and understanding financial, economic and asset indicators for business decisions preparation of analytical reports on business financial, economic and asset performance with a particular focus on the services business segment analysis of business, financial and asset processes in the tourism, events and sports sector accounting principles for companies operating in different business segments tools for analysing business indicators and models decision-making system under conditions of uncertainty business valuation models for investment choices system of market indicators for investment choices analysis of the capital market and risk pricing system analysis of the cost of borrowing and debt policies for companies operating in the service sector analysis of the incentive payment system for managers cost system and management operations for business decisions cost system for financing decisions principles of financial planning and forecasting for service enterprises benchmarking methods for cost centres principles of strategic control in tourism, events and sport.</p> <p>Autonomy of judgement identify the most relevant variables to be used in making decisions in complex situations report analytically and critically on information, empirical evidence and data to make appropriate economic-managerial decisions; evaluate the most suitable analysis tools, both quantitative and qualitative to assist decision-making; find the necessary additional information in databases, regulatory sources and scientific bibliography; adopt logical arguments and relate information and analytical tools to find solutions.</p>
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	<p>Communication skills</p> <p>The achievement of this objective will be assessed by means of written examinations, individual and group assignments as well as the final dissertation.</p> <p>Learning skills</p> <p>ability to find and make use of information from databases, research studies, laws, regulations and standards that are applied in professional life</p> <p>ability to analyse, critically evaluate and integrate data, information and experience;</p> <p>ability to develop possible solutions for economic and management problems in operational contexts of reference to the graduates' occupational outlets.</p>
<b>Spezifisches Bildungsziel und erwartete Lernergebnisse (zusätzliche Informationen)</b>	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.
<b>Art der Prüfung</b>	written exam
<b>Bewertungskriterien</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>Pflichtliteratur</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>Weiterführende Literatur</b>	none
<b>Weitere Informationen</b>	none
<b>Ziele für nachhaltige Entwicklung (SDGs)</b>	Hochwertige Bildung