



UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Economiche, Aziendali e Statistiche		
ACADEMIC YEAR	2018/2019		
BACHELOR'S DEGREE (BSC)	ECONOMICS AND FINANCE		
SUBJECT	GENERAL AND APPLIED ACCOUNTING		
TYPE OF EDUCATIONAL ACTIVITY	A, B		
AMBIT	50184-Aziendale 50180-Aziendale		
CODE	06190		
SCIENTIFIC SECTOR(S)	SECS-P/07		
HEAD PROFESSOR(S)	GUZZO GIUSY	Professore Associato	Univ. di PALERMO
OTHER PROFESSOR(S)			
CREDITS	8		
INDIVIDUAL STUDY (Hrs)	132		
COURSE ACTIVITY (Hrs)	68		
PROPAEDEUTICAL SUBJECTS	02704 - BUSINESS ECONOMICS		
MUTUALIZATION			
YEAR	2		
TERM (SEMESTER)	1° semester		
ATTENDANCE	Not mandatory		
EVALUATION	Out of 30		
TEACHER OFFICE HOURS	GUZZO GIUSY Friday 10:00 12:00 Su teams		

PREREQUISITES	Normal standards of general education from high school.
LEARNING OUTCOMES	<p>Knowledge and Understanding Skills</p> <p>Students who have passed the final examination of the subject know and understand:</p> <ol style="list-style-type: none"> 1. Basic concepts and languages of General Accounting referred to entity and to its main classes; 2. Theoretical foundations of disciplinary and environmental contexts of Accounting; 3. Main basic contents of the discipline as in the translation of transactions and events into recordings, as in the various ways of combination of this recordings, as in the ways of distribution of information to the stakeholders; 4. The main classes or recordings, with annexed languages, methods and systems, where Accounting is applied concretely in the various classes of entities; 5. The relevant fields of financial accounting applied to firms (financial accounting), to public bodies, to non-profit organizations and of management accounting. <p>Ability to apply knowledge and understanding</p> <p>They are also able to:</p> <ol style="list-style-type: none"> 1. operate an assessment on the main characteristics of the various classes of accounting and their related recordings; 2. adopt a 'problem setting' approach, for setting the general characters of the accounting applied to the specific classes of entities, in application and experiences; 3. adopt a 'problem solving' approach, for general decisions concerning recordings in entity; 4. understand, after a brief training, the deep logic of the different languages of accounting and non-accounting representation of administrative phenomena; 5. acquire knowledge of applied and professional accounting, based on a solid theoretical basis; 6. understand the underlying economic stratum of accounting terminology and tools; 7. master the reading of the main products of entity's information systems, in their logic of composition, and particularly financial reports of listed for profit corporations. <p>Judgement They are also able to:</p> <ol style="list-style-type: none"> 1. set and solve, alone or in a group, current administrative problems of the various classes of entities with reference to the topics of accounting; 2. assume, alone or in a group, the most frequent decisions concerning business information systems (acquisition, transformation and giving of data). <p>Communication Skills</p> <p>They are able, too, to expose, in written and oral form, any kind of accounting issue or problem dealt with inside the course program.</p> <p>Learning Skills They are able, finally, to:</p> <ol style="list-style-type: none"> 1. have care both their permanent education, beginning from the 'downhill' courses in the same degree, following with I level masters and beyond, for updating and improving timely their professional skill, mainly in the strict business field or in the related juridical field; 2. mature personal knowledge needed for entering to II level degrees of the corresponding class.
ASSESSMENT METHODS	<p>The candidate will have to answer at least two / three questions posed orally, on all parties covered by the program, with reference to the recommended texts. Final assessment aims to evaluate whether the student has knowledge and understanding of the topics, has acquired jurisdiction to interpret and independent judgment of concrete cases.</p> <p>The pass mark will be reached when the student shows knowledge and understanding of the issues at least in general terms, and has minimal application skills in order to solve concrete cases; It will also have presentation skills and argumentative as to allow the transmission of his knowledge to the examiner. Below this threshold, the examination will be insufficient. The more, however, the examinee with its argumentative and presentation skills can interact with the examiner, and the more his knowledge and application capabilities go into detail on the subject of discipline occurs, the more the assessment is positive.</p> <p>The assessment is carried out of thirty.</p> <p>Rejected: Not sufficient</p> <p>18: Just sufficient</p> <p>19-21: Fully sufficient / More than sufficient</p> <p>22-24: Fairly good</p> <p>25-27: Good</p> <p>28-29: Very good</p> <p>30: Excellent</p> <p>30 e lode: Exceptionally excellent</p>
EDUCATIONAL OBJECTIVES	

	Accounting is a discipline of business semiotics. It, for stakeholders interested in it, assumes as its own objects the administrative facts considered as expressed by means of the relative signs, it employees as tools bookkeeping and other recordings and assumes as its own ends the rationality of business control for entity's transactions and events.
TEACHING METHODS	Frontal teaching and practice.
SUGGESTED BIBLIOGRAPHY	Da definire.

SYLLABUS

Hrs	Frontal teaching
2	Institutional and systematic premises.
4	General accounting: The "contexts" of Accounting: economic activity and administrative activity; the discipline in its logical generation from control and in its historical autonomous specification; generic contents of the discipline: methods and languages.
4	General accounting: specific contents of the discipline (object and semantic): administrative activities, concerns (business), administrated resources, stocks and flows, economic classification of factors of production, languages for expressing resources in terms that can be physical-quantitative, monetary-quantitative and qualitative.
4	General accounting: specific contents of the discipline (instrumental and syntactic); compositions, decompositions, and recompositions of entity's stocks and flows, recording, accounting methods, accounting "balances".
2	General accounting: specific contents of the discipline (final and pragmatic): information, stakeholders and canons of rationality.
14	Applied accounting: financial accounting for profit organisations: accounting systems, main bookkeeping entries and final year adjustments, closing and opening transactions.
8	Applied accounting: Financial statements for profit organisations (statement of financial position, income statement, statement of cash flows, notes). Complements: Financial analysis
4	Applied accounting: financial accounting for public bodies and no profit organisations, cash accounting in notfor-profit organisations, main compulsory statements in State Accounting.
6	Applied accounting: cost analysis and cost accounting. Elements on management accounting.
Hrs	Practice
16	Exercises on firms' bookkeeping.
4	Exercises on financial analysis.