



# UNIVERSITÀ DEGLI STUDI DI PALERMO

<b>DEPARTMENT</b>	Scienze Economiche, Aziendali e Statistiche		
<b>ACADEMIC YEAR</b>	2021/2022		
<b>BACHELOR'S DEGREE (BSC)</b>	ECONOMICS AND BUSINESS ADMINISTRATION		
<b>SUBJECT</b>	GENERAL AND APPLIED ACCOUNTING		
<b>TYPE OF EDUCATIONAL ACTIVITY</b>	A		
<b>AMBIT</b>	50065-Aziendale		
<b>CODE</b>	06190		
<b>SCIENTIFIC SECTOR(S)</b>	SECS-P/07		
<b>HEAD PROFESSOR(S)</b>	COSTA MASSIMO	Professore Ordinario	Univ. di PALERMO
<b>OTHER PROFESSOR(S)</b>			
<b>CREDITS</b>	10		
<b>INDIVIDUAL STUDY (Hrs)</b>	166		
<b>COURSE ACTIVITY (Hrs)</b>	84		
<b>PROPAEDEUTICAL SUBJECTS</b>	00294 - BUSINESS ECONOMICS		
<b>MUTUALIZATION</b>			
<b>YEAR</b>	2		
<b>TERM (SEMESTER)</b>	1° semester		
<b>ATTENDANCE</b>	Not mandatory		
<b>EVALUATION</b>	Out of 30		
<b>TEACHER OFFICE HOURS</b>	<b>COSTA MASSIMO</b> Thursday 10:00 13:30 Dip.to Seas, 4° piano, stanza 18		

<b>PREREQUISITES</b>	Normal standards of general education from high school.
<b>LEARNING OUTCOMES</b>	<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"> <li>1. Basic concepts and languages of General Accounting referred to entity and to its main classes;</li> <li>2. Theoretical foundations of disciplinary and environmental contexts of Accounting;</li> <li>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;</li> <li>4. The main classes or recordings, with annexed languages, methods and systems, where Accounting is applied concretely in the various classes of entities;</li> <li>5. The relevant fields of financial accounting applied to firms (financial accounting and analysis), to public bodies, to non-profit organizations and of management accounting.</li> </ol> <p>Ability to apply knowledge and understanding</p> <p>They are also able to:</p> <ol style="list-style-type: none"> <li>1. operate an assessment on the main characteristics of the various classes of accounting and their related recordings;</li> <li>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;</li> <li>3. adopt a 'problem solving' approach, for general decisions concerning recordings in entity;</li> <li>4. understand, after a brief training, the deep logic of the different languages of accounting and non-accounting representation of administrative phenomena;</li> <li>5. acquire knowledge of applied and professional accounting, based on a solid theoretical basis;</li> <li>6. understand the underlying economic stratum of accounting terminology and tools;</li> <li>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.</li> </ol> <p>Judgement</p> <p>They are also able to:</p> <ol style="list-style-type: none"> <li>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;</li> <li>2. assume, alone or in a group, the most frequent decisions concerning business information systems (acquisition, transformation and giving of data).</li> </ol> <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</p> <p>They are able, finally, to:</p> <ol style="list-style-type: none"> <li>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;</li> <li>2. mature personal knowledge needed for entering to II level degrees of the corresponding class.</li> </ol>
<b>ASSESSMENT METHODS</b>	<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: Fair</p> <p>25-27: Fairly good</p> <p>28-29: Good</p> <p>30: Very good</p>

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<b>EDUCATIONAL OBJECTIVES</b>	<p>The student, at the end of the course, shall acquire scientific and methodological knowledge, professional competences, and partially also practical skills, which are related both to the general field of this discipline, i.e. the one related to entities of any sector, geographical area, historical context and size, and to the selected applied field, including firms' bookkeeping, public sector accounting, and basic accounting elements for management accounting.</p> <p>The aforesaid education is ordered both to the acquisition of further education on business disciplines and to the performing of professional functions of concern economics character, with particular reference to the sectors of advertising, administration, information and control.</p>
<b>TEACHING METHODS</b>	Lessons and exercises
<b>SUGGESTED BIBLIOGRAPHY</b>	<p>M. Costa – Introduzione alla Ragioneria - Nozioni istituzionali e generali - Giappichelli 2021</p> <p>M. Costa - Complementi di Ragioneria applicata - dispense a cura del docente</p> <p>S. Coronella - Ragioneria generale - La logica e la tecnica delle scritture contabili - Franco Angeli</p> <p>S. Coronella/C. Monda - Ragioneria generale - Casi, applicazioni e quesiti - Franco Angeli (facoltativo)</p>

## SYLLABUS

<b>Hrs</b>	<b>Frontal teaching</b>
2	Introduction to the course
10	Institutions of Accounting
2	Elements of Accounting History
6	Accounting Systems
24	Financial Accounting
6	Financial Statements
8	Public sector accounting
6	Elements on management accounting
<b>Hrs</b>	<b>Practice</b>
2	Exercises on accounting systems
10	Exercises on financial accounting
4	Exercises on financial statements
2	Exercises on public sector accounting
2	Exercises on management accounting