



UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Economiche, Aziendali e Statistiche		
ACADEMIC YEAR	2021/2022		
FIRST CYCLE COURSE	ECONOMICS AND BUSINESS ADMINISTRATION		
INTEGRATED COURSE	ACCOUNTING - INTEGRATED COURSE		
CODE	21132		
MODULES	Yes		
NUMBER OF MODULES	2		
SCIENTIFIC SECTOR(S)	SECS-P/07		
HEAD PROFESSOR(S)	VALENZA GIUSEPPE	Ricercatore a tempo determinato	Univ. di PALERMO
OTHER PROFESSOR(S)	VALENZA GIUSEPPE	Ricercatore a tempo determinato	Univ. di PALERMO
CREDITS	12		
PROPAEDEUTICAL SUBJECTS	17115 - BUSINESS ECONOMICS - INTEGRATED COURSE		
MUTUALIZATION			
YEAR	2		
TERM (SEMESTER)	Annual		
ATTENDANCE	Not mandatory		
EVALUATION	Out of 30		
TEACHER OFFICE HOURS	VALENZA GIUSEPPE Friday 15:00 17:00 Edificio 13, Quarto piano, Stanza 18, previa prenotazione da parte degli studenti. Il ricevimento si può svolgere altresì in modalità telematica tramite piattaforma Microsoft Teams, previa prenotazione e su richiesta degli studenti interessati.		

PREREQUISITES	Normal standards of general education from high school.
LEARNING OUTCOMES	<p>Knowledge and Understanding Skills 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 and analysis), to public bodies, to non-profit organizations and of management accounting. <p>Ability to apply knowledge and understanding 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 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. Rejected: Not sufficient 18: Just sufficient 19-21: Fully sufficient / More than sufficient 22-24: Fair 25-27: Fairly good</p>

	28-29: Good 30: Very good 30 e lode: Excellent
TEACHING METHODS	Lessons and exercises

**MODULE
MODULE I**

Prof. GIUSEPPE VALENZA

SUGGESTED BIBLIOGRAPHY

M. Costa – Introduzione alla Ragioneria - Nozioni istituzionali e generali - Giappichelli, 2021
Dispense e materiale per le esercitazioni distribuito dal docente

AMBIT	50069-Aziendale
INDIVIDUAL STUDY (Hrs)	102
COURSE ACTIVITY (Hrs)	48

EDUCATIONAL OBJECTIVES OF THE MODULE

The student, at the end of the module, shall acquire scientific and methodological knowledge related to the general field of this discipline, i.e. the one related to entities of any sector, geographical area, historical context and size. The module deals also with elements of applied accounting for as concerns the private and public sector as well as the internal control, at an introductory level.

The aforesaid education is ordered strictly for the acquisition of basic accounting knowledge needed for the following module of applied accounting (bookkeeping technique and financial statements of enterprises).

SYLLABUS

Hrs	Frontal teaching
2	Introduction to the Course
12	Institutions of General Accounting
8	Accounting Systems
14	Introduction to enterprise bookkeeping: basic phases of operations and related accounting patterns
6	Elements of Public Sector Accounting
6	Elements of Management and Cost Accounting

**MODULE
MODULE II**

Prof. GIUSEPPE VALENZA

SUGGESTED BIBLIOGRAPHY

Coronella Stefano, "Ragioneria generale. La logica e la tecnica delle scritture contabili", Quarta edizione, FrancoAngeli, Milano, 2020, ISBN 978-88-351-0783-5

Dispense fornite dal docente.

AMBIT	50069-Aziendale
INDIVIDUAL STUDY (Hrs)	100
COURSE ACTIVITY (Hrs)	50

EDUCATIONAL OBJECTIVES OF THE MODULE

Module II of the Accounting course aims to provide students with knowledge relating to the technique and logic of double-entry accounting records, highlighting the connections between these accounting records and the preparation of the financial statements. The student must be able to correctly interpret the process that leads from the starting data (double-entry accounting records) to the summary results (financial statements). In particular, the student must be able to know the main accounting records with reference to financing, investment, sale, adjustment, closing and reopening operations.

SYLLABUS

Hrs	Frontal teaching
12	Management operations. Logic of accounting records.
3	Financial statements.
15	Double-entry accounting records of financing, investment, sale, adjustment, closing and reopening operations.

Hrs	Practice
21	Exercises (tests) on financing, investment, sale, deferred liquidity, financial instruments, adjustments, closing and reopening operations.