

Course: **Business Accounting & Financial Reporting/Ragioneria** (6 CFU) – prof. Ermanno Zigiotti

The objective of general-purpose financial reporting is to provide financial information about the reporting entity that is useful to equity investors, lenders and other creditors, in decisions about providing resources to the entity.

The course aims to explain the essential characteristics of accounting and financial statements, which are the

principal means through which an entity communicates its financial information to stakeholders.

The main specific topics are as follows:

- 1) Financial accounting and accounting standards.
- 2) Conceptual framework for financial reporting.
- 3) Income statement, Balance sheet and Statement of cash flows.
- 4) Cash and receivables.
- 5) Inventories.
- 6) Acquisition and disposition of property, plant and equipment.
- 7) Depreciation, impairments and depletion.
- 8) Current liabilities and contingencies.
- 9) Stockholders' Equity

Textbook: Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield; *Intermediate Accounting*; 2014; Wiley.
Chapters: 1, 2, 4, 5, 7, 8, 10, 11, 13, 15.

The topics indicated in the list above can also be studied in more recent editions of the textbook.