# COURSE DETAIL

| ACCOUNTING |
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| **Country**<br>Italy |
| **Host Institution**<br>University of Bologna |
| **Program(s)**<br>University of Bologna |
| **UCEAP Course Level**<br>Lower Division |
| **UCEAP Subject Area(s)**<br>Business Administration |
| **UCEAP Course Number**<br>45 |
| **UCEAP Course Suffix** |
| **UCEAP Official Title**<br>Accounting |
| **UCEAP Transcript Title**<br>ACCOUNTING |
| **UCEAP Quarter Units**<br>6.00 |
| **UCEAP Semester Units**<br>4.00 |

**Course Description**

This course introduces how to manage and interpret accounting processes, balance sheets, and understand accounting principles with a specific focus to European and international norms and principles. The course comprises two modules: financial accounting and management accounting. In financial accounting, this course focuses on accounting in action, the recording process, adjusting accounts, the accounting cycle, accounting for merchandising operations, and inventories. In management accounting, this course focuses on cost basics, costs behavior and cost-volume-profit relationship, absorption costing, short-term decision making, pricing, budgeting, and variance analysis.

**Language(s) of Instruction**
English

**Host Institution Course Number**
47736

**Host Institution Course Title**
Accounting

**Host Institution Course Details**
https://www.unibo.it/en/teaching/course-unit-catalogue/course-unit/2023/406486

**Host Institution Campus**
BOLOGNA

**Host Institution Faculty**

**Host Institution Degree**
L in BUSINESS AND ECONOMICS

**Host Institution Department**
MANAGEMENT

**Course Last Reviewed**

2023-2024

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