

# COURSE DETAIL

## FINANCIAL AND MANAGEMENT ACCOUNTING

**Country**

Italy

**Host Institution**

University of Bologna

**Program(s)**

University of Bologna

**UCEAP Course Level**

Upper Division

**UCEAP Subject Area(s)**

Economics Business Administration

**UCEAP Course Number**

143

**UCEAP Course Suffix****UCEAP Official Title**

FINANCIAL AND MANAGEMENT ACCOUNTING

**UCEAP Transcript Title**

FINANCIAL&MGMT ACCT

**UCEAP Quarter Units**

6.00

**UCEAP Semester Units**

4.00

## **Course Description**

This course is part of the Laurea Magistrale degree program and is intended for advanced level students. Enrollment is by permission of the instructor..

The goal of this course is to provide students with theoretical as well as applied knowledge of frameworks and tools for measuring, interpreting, and improving business performance and assessing financial risk. In particular, at the end of the course students are able to: use financial statement information to analyze business performance; implement a management system based on the use of performance ratios; and design a performance measurement system to support management control tasks.

Course contents include: accounting, accounting history, financial accounting, accounting standards, international harmonization of accounting, and financial audit; The bookkeeping process and adjustments at the end of the accounting period; Financial statements, statement of financial position, statement of comprehensive income, statement of changes in equity, and statement of cash flows; Explanatory notes and management's discussion and analysis; Revenue recognition and inventory; Financial Instruments: Assets and Liabilities; Property, plan and equipment, investment property, intangible assets, leases.

### **Language(s) of Instruction**

English

### **Host Institution Course Number**

32512

### **Host Institution Course Title**

FINANCIAL AND MANAGEMENT ACCOUNTING

### **Host Institution Course Details**

<https://www.unibo.it/en/study/course-units-transferable-skills-moocs/course-uni...>

### **Host Institution Campus**

BOLOGNA

**Host Institution Faculty**

**Host Institution Degree**

LM in LAW AND ECONOMICS

**Host Institution Department**

Sociology and Business Law

**Course Last Reviewed**

2025-2026

[Print](#)