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

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