



Syllabus

Academic Year	2024/2025
Program	Global Law
Course	Introduction to Accounting
Term	II semester
Year	1
SSD	SECS - P/07
Credits	6

INSTRUCTIONAL GOALS

The course aims to provide students with an overview of the key concepts, fundamental principles and processes of financial and managerial accounting. In addition to theoretical knowledge, the objective of the course is to equip students with the ability to independently and critically prepare, analyze, and evaluate financial statements and other accounting documents.

INTENDED LEARNING OUTCOMES

They describe what a learner is expected to know, understand and be able to demonstrate after completion of a learning path.

Knowledge and understanding: Students will learn the basic principles of accounting and the structure of financial statements as well as other accounting documents, acquiring the knowledge and the understanding of financial reporting.

Applying knowledge and understanding: Students, through the analysis of real company financial statements, will apply the knowledge gained during lectures on the basic principles of accounting and the structure of financial statements.

Making judgements: Through theoretical study and practical analysis activities, students will be able to examine the financial statements of companies and autonomously detect and understand their strengths and weaknesses.

Communication skills: Students will acquire the appropriate technical vocabulary on accounting not only through frontal lectures or while studying for the final exam, but also through practical activities in which they will be required to present orally the analysis of an actual financial statement.

Learning skills: Knowledge of basic principles of accounting and the content of financial statements will enable students to prepare as well as independently and



	critically understand and analyze financial statements and other accounting documents.
Pre-requisites	None.
Course content	<ul style="list-style-type: none">• Introduction to accounting• Key concepts of accounting• Principles of accounting• International Accounting Standards/International Financial Reporting Standards• Generally Accepted Accounting Principles• Content of financial statements and other accounting documents• Analysis of real financial statements
Reference Books	<ul style="list-style-type: none">• G. Fiori, R. Tiscini (2022), Fundamentals of accounting (Egea);• Slides set of the course and other teaching materials (on Luiss Learn).
Teaching Methods	<ul style="list-style-type: none">• Frontal lectures• Case studies• Guest speakers• Financial chronicle discussion
Assessment	<ul style="list-style-type: none">• Workgroup projects/Assignments (50%)• Written final exam (50%).
