

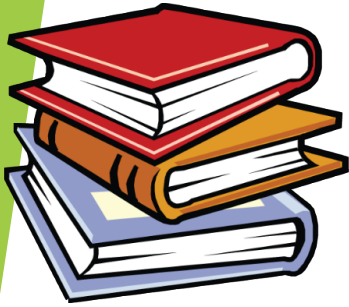


ADVANCED ACCOUNTING AY 2022/2023

Course Presentation

How to pass the exam?





**Textbook
(mandatory)**



**Presentations used
during lessons**



**Other reading
materials and case
studies**

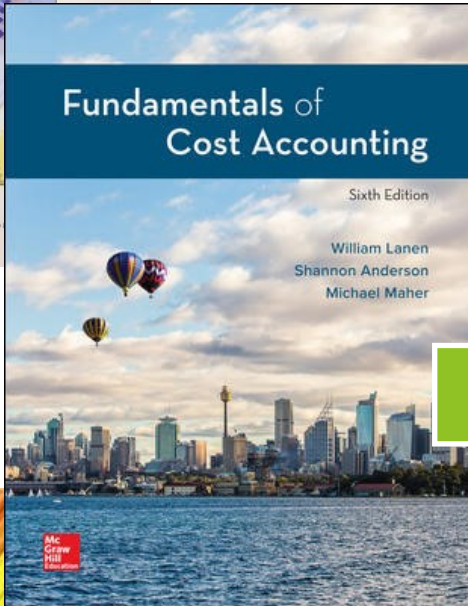
K. R. Subramanyam
Financial Statement Analysis
Eleventh Edition



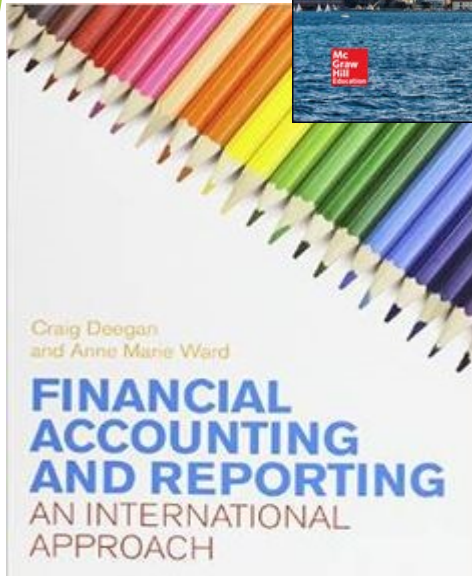
Fundamentals of Cost Accounting

Sixth Edition

William Lanen
Shannon Anderson
Michael Maher



**Topics on Financial and
Management Accounting**
Custom Publishing McGraw-Hill
Education
2021-2022
ISBN: 1307752632



Topics on Financial and Management Accounting

New Edition

Bruno De Rosa e Paolo Altin
Università degli Studi di Trieste
DEAMS, Dipartimento di Scienze
Economiche, aziendali, matematiche
e statistiche "Bruno de Finetti"

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Graw
Hill
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The exam





Written examination

Oral exam



Project work



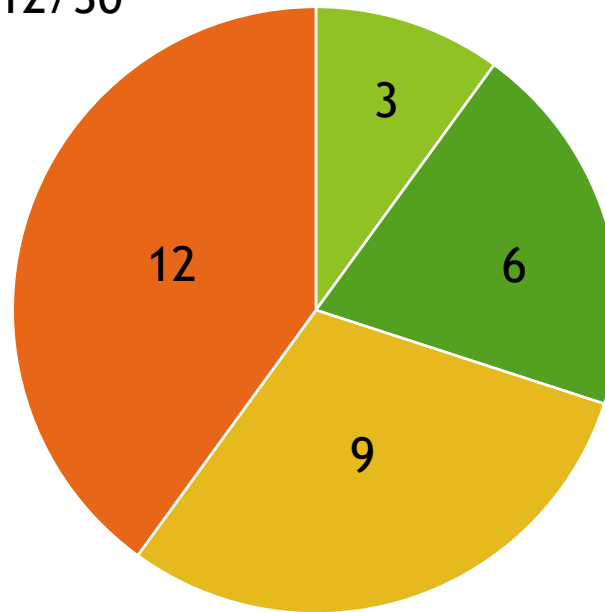
Method of evaluation



Method of evaluation

Grading will be based on a combination of the following.

- Written Exam: 18/30
- Individual/Group Project: 12/30
- Oral Exam: \pm 5/30



- Financial Statement Analysis
- Consolidated Financial Statement
- Management Accounting
- Individual or Group Project

- ✓ The written exam (closed books) will cover the topics included in all the modules - "Financial Statement Analysis" (3/30), "Consolidated Financial Statements" (6/30) and "Management Accounting" (9/30).
- ✓ The written exam is composed of three sections.

Method of evaluation

- ✓ To pass the written exam a student must obtain a minimum grade of 4,5 (50% of the total) for each of the two sections. However, the total combined grade must be more than 10,5 (approximately 58% of the total)
- ✓ The oral exam is not mandatory and therefore is taken on a voluntary base. However, in order to have this option a student must have achieved at least 9,6/30 (80% of the total) on the Individual Project and 14,4/30 (80% of the total) on the Written Exam.
- ✓ Please note that the grade given for the oral exam could also be negative and thus it could decrease the grade previously acquired by the individual project and the written exam.
- ✓ In order to gain the full grade (30/30 and honors) a score higher than 30 is needed.

About your projects



About your projects

To deepen students' ability to apply the course skills in a practical context, they are required to work on an individual or group project.

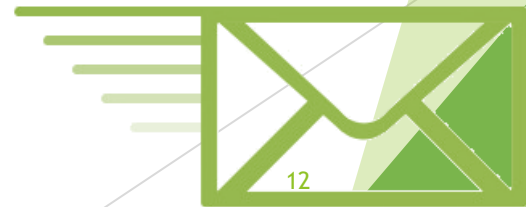
Each student/group must carry out a complete financial statement analysis of a firm using the course framework.

The project can also be result of a team work: groups composed by 3-5 people are allowed.

Remember, the quality of the project has to reflect the number of people who worked on it.

About your projects

- ✓ The analysis must be synthetized in a paper of no more than **15-20** pages (tables, charts and appendices included).
- ✓ Inside the paper, it is necessary to include the company's financial statements tables and the formulas used for ratios and margins.
- ✓ The company selected must not have been evaluated by other students, so each student/group has to reserve his/her/their company with the instructor (prof. Paolo Altin) **on a first-come, first-serve basis**.



About your projects

In order to reserve the company, write an email to:

paolo.altin@deams.units.it

I will reply as soon as possible.



Requests to reserve your chosen company for the financial statement analysis will be accepted from

Monday, 24th October.

Any requests made prior to this date will not be considered.

The list of the companies chosen will be periodically updated and uploaded on Moodle.

How to choose the **company**



- ✓ You must **avoid** analyzing a bank, insurance company, or any other type of financial institution.
- ✓ It is suggested to choose a company that has **at least** 5 years of historical financial statements available.
- ✓ In order to complete the analysis it would be useful to find one or more competitors of the company chosen.

Criteria for grading the paper

Content

Completeness

Accuracy

Depth of Analysis

Presentation

Organization

Clarity

Creativity

Individual/group work and original work

We strongly encourage that students help each other understand the class lectures and readings by setting up informal discussions and study groups where information is shared. This will help them to better master concepts and principles covered in class.

However, the project must reflect individual work and individual work alone. We are well aware of the existence on Internet of Analyst Reports and other sources of material that can be used by students to fulfill their individual assignment.

Individual/group work and original work



Students are prohibited from submitting any materials prepared by or purchased from another person or company.

Hence, the paper submitted must be your original work, unless the sources are otherwise cited.

If we only suspect the possibility of plagiarism or dishonesty in submitting a paper, the responsible will be required to take a full oral exam concerning all the topics covered within the financial statement analysis section.





Submitting the paper

- ✓ The correction process for the financial statement analysis paper will take at least 10 working days.
- ✓ It is therefore your interest to submit the paper (by e-mail, sent to paolo.altin@deams.units.it) at least 15 days prior to the date of the written exam.



Evaluating the paper

- ✓ The evaluation of the project will be known only after the written exam revising process.
- ✓ Once the project is evaluated, if the student would like to request a new appraisal, the whole project must be formally resubmitted and the above-mentioned correction period again applies.
- ✓ A project cannot be submitted more than twice, therefore in order to make a third attempt, the student must change the subject (i.e. company) analyzed.



Presentation to the class

- ✓ The students interested in (therefore on a voluntary basis) will present the project to the class (using a 15 minutes slideshow) on

**Tuesday, 20th December at 2 - 4 p.m. and
Wednesday 21th December at 10 - 12 a.m.**

(dates to be confirmed)

- ✓ In this way you will have some advices from the instructor on your work and you will gain a bonus point in the evaluation process.



Office hours

(prof. Paolo Altin)

Tuesday from 12 a.m. to 1 p.m.
only upon request



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