

Trieste, February 22nd, 2023

**SUBJECT: Outcomes of the “Issues on Financial and Management Accounting” and “Advanced Accounting” examinations**

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The grades assigned are as follows:

STUDENT ID #	FSA	CFS	FIRST	SECOND	PROJECT	FINAL
EC0101755	5,50	3,00	3,74	NOT EVALUATED	N.R.	FAILED
EC0102007	6,00	2,00	3,25	NOT EVALUATED	N.R.	FAILED
EC0102114	4,50	1,00	2,11	NOT EVALUATED	N.R.	FAILED
EC0102115	6,50	1,00	2,76	NOT EVALUATED	N.R.	FAILED
EC0102148	8,50	7,50	7,64	9,00	12	28
EC0102199	3,00	3,00	2,93	NOT EVALUATED	N.R.	FAILED
EC0102360	5,50	3,50	4,06	NOT EVALUATED	N.R.	FAILED
EC0102386	8,00	4,00	5,20	4,80	N.R.	18 (*)
EC0102405	6,00	8,50	7,48	5,40	10	22
EC0102412	6,75	5,00	5,44	6,00	12	23
EC0102414	4,00	4,00	3,90	NOT EVALUATED	N.R.	FAILED
EC0102416	7,00	4,50	5,20	5,40	N.R.	18 (*)
EC0102439	5,00	4,50	4,55	5,40	N.R.	FAILED
EC0102454	7,00	6,50	6,50	5,40	11	22
EC0102483	3,00	4,00	3,58	NOT EVALUATED	N.R.	FAILED
EC0102491	4,00	2,00	2,60	NOT EVALUATED	N.R.	FAILED
EC0102495	9,00	3,00	4,88	5,40	N.R.	18 (*)
EC0102611	5,00	4,00	4,23	NOT EVALUATED	N.R.	FAILED
EC0102633	6,00	3,00	3,90	NOT EVALUATED	N.R.	FAILED
EC0102701	7,00	5,00	5,53	4,80	N.R.	18 (*)
EC0102726	6,00	7,00	6,50	4,50	N.R.	18 (*)
EC0102889	8,00	7,00	7,15	6,00	12	27
EC0102930	5,00	5,00	4,88	4,50	N.R.	18 (?)
EC0102981	6,75	4,50	5,12	4,50	N.R.	18 (?)
EC0103138	8,00	3,50	4,88	5,40	N.R.	18 (*)
EC0103139	3,00	5,50	4,55	5,00	N.R.	18 (?)
EC0103144	8,50	5,00	6,01	5,40	10,5	22
EC1200401	3,00	5,50	4,55	5,75	N.R.	18 (*)
EC1200413	7,50	3,50	4,71	4,80	N.R.	FAILED
EC1200453	3,00	3,00	2,93	NOT EVALUATED	N.R.	FAILED
EC1200738	2,50	9,00	6,66	2,40	N.R.	FAILED
EC1200748	8,50	4,50	5,69	5,40	13	24
EC1200756	7,50	7,50	7,31	4,50	N.R.	18 (*)
EC1200764	6,50	6,50	6,34	6,00	11	23
EC1200906	4,00	4,00	3,90	NOT EVALUATED	N.R.	FAILED
EC1200911	3,00	1,00	1,63	NOT EVALUATED	N.R.	FAILED
EC1200991	5,00	2,00	2,93	NOT EVALUATED	N.R.	FAILED
EC1201053	4,00	5,00	4,55	4,00	N.R.	FAILED
EC1201097	6,00	5,00	5,20	4,00	N.R.	18 (?)
EC1201111	4,50	6,50	5,69	4,50	N.R.	18 (?)

FSA = Financial Statements Analysis; grades expressed in tenths.

CFS = Consolidated Financial Statements; grades expressed in tenths.

FIRST = First part (A+B); grades expressed in ninths.

SECOND = Second Part (Managerial Costing); grades expressed in ninths.

PROJECT = Project work; grades expressed in twelfths.

FINAL = Final grade (expressed in thirtieths)

N.R. = Not Relevant

Please note: the average preparation demonstrated is still low compared to the minimum standard required, and this despite the fact that some of the exercises proposed (in the consolidated financial statements part, for example) were very similar to some already requested in previous assignments and whose solutions have been published. Let me say, in this respect, that it is pointless to request the public correction of the written exams if you do not look at the proposed solutions. Furthermore, I must again point out deep gaps in the preparation for the basic accountancy part.

If you examine the results with a little care, you will notice that the points actually awarded are more than those officially attributed to the various parties on the basis of the initial rules and that in many cases the limits involving exclusion have been relaxed to favor the promotion of more students. Candidates who were helped in this way were awarded a final mark of 18 irrespective of the mark acquired in the project work.

As soon as possible I will make available the solutions of the exercises proposed in this session.

Bruno De Rosa