



Trieste, June 18th, 2023

SUBJECT: Outcomes of the “Issues in Financial and Management Accounting” test

The grades assigned are as follows:

STUDENT ID #	FSA	CFS_1	CFS_2	FP	MC_1	MC_2	MC_3	SP	PW	FINAL
EC0102007	5,25	2,00	3,00	3,60	3,50	2,00	2,00	2,53		FAILED
EC0102114	4,50	10,00	5,00	6,30	5,50	2,00	10,00	6,03	11,00	23
EC0102115	8,25	2,00	4,00	5,10	2,00	3,00	3,00	2,65		FAILED
EC0102414	6,00	5,50	7,00	6,15	2,50	2,00	5,50	3,40		FAILED
EC0102439	6,00	5,50	5,00	5,55	4,50	7,00	7,00	6,13	10,50	22
EC0102480	6,00	5,00	3,00	4,80	2,00	7,00	4,50	4,38		FAILED
EC0102491	8,00	10,00	7,00	8,30	5,00	5,00	5,50	5,18	11,00	24
EC0102495	6,50	8,00	7,00	7,10	5,50	3,00	5,00	4,58	12,00	23
EC0102530	3,75	3,00	7,00	4,50	6,00	5,00	5,00	5,35		FAILED
EC0102565	9,00	7,00	5,00	7,20	5,50	5,00	4,00	4,83	11,00	23
EC0102879	3,75	5,50	5,00	4,65	5,00	3,00	4,40	4,19		FAILED
EC0102895	9,25	4,50	8,90	7,72	7,50	10,00	10,00	9,13	12,00	28
EC1200413	6,00	2,00	7,00	5,10	2,00	4,00	4,50	3,48		FAILED
EC1200453	5,00	3,00	3,00	3,80	2,00	2,00	3,00	2,35		FAILED
EC1200738	4,50	7,00	3,00	4,80	3,50	4,50	4,00	3,98		FAILED

FSA = Financial Statements Analysis; grades expressed in tenths.

CFS_1, CFS_2 = Consolidated Financial Statements exercises; grades expressed in tenths.

FP = First part (FSA + CFS_1 + CFS_2); grades expressed in ninths.

MC_1, MC_2, MC_3 = Managerial costing exercises; grades expressed in tenth.

SP = First part (MC_1 + MC_2 + MC_3); grades expressed in ninths

PW = Project work; grades expressed in twelfths.

FINAL = Final grade (expressed in thirtieths)

Please note: The tests demonstrated an embarrassing level of preparation on income statement structures, a topic which should already be known from the previous course. In particular, the structure of the "total output" income statement is completely unfamiliar to many. Moreover, even on basic exercises related to C-V-P analysis there are still frankly unacceptable errors.

I will schedule before the next test a public activity in which I will illustrate the solutions to this one.

I will proceed to record the grades on ESSE3 later today. If there are any of you who wish not to accept the grade, please let me know (Note: do not write to me if you wish your grade to be recorded, only if you do not wish to accept it). In that case I will proceed to correct the record in the future.

Bruno De Rosa