



Trieste, July 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	PART 1	MN_1	MN_2	PART 2	WE	PW	FINAL
ECO101902	5,00	0,00	3,50	2,76						FAILED
ECO102007	5,00	3,00	4,00	3,90						FAILED
ECO102045	1,50	4,00	1,00	2,11						FAILED
ECO102115	6,00	0,00	2,00	2,60						FAILED
ECO102360	6,50	3,00	6,50	5,20	3,00	5,00	3,95			FAILED
ECO102382	0,50	0,00	0,00	0,16						FAILED
ECO102404	4,00	0,50	0,50	1,63						FAILED
ECO102414	7,50	7,00	7,00	6,99	5,00	10,00	7,25	14,24	11,50	26/30
ECO102465	5,00	0,00	2,00	2,28						FAILED
ECO102480	6,00	0,00	4,00	3,25						FAILED
ECO102529	5,50	0,00	4,00	3,09						FAILED
ECO102592	8,50	3,00	8,00	6,34	4,00	6,50	5,20	11,54	10,50	22/30
ECO102645	5,00	6,00	5,50	5,36	2,00	7,00	4,10			FAILED
ECO102825	4,50	2,00	4,00	3,41						FAILED
ECO102853	7,00	0,00	7,00	4,55	5,50	10,00	7,58	12,13	12,00	24/30
ECO103607	5,50	2,00	0,00	2,44						FAILED
EC1101710	3,00	0,00	2,00	1,63						FAILED
EC1200413	6,50	5,00	4,00	5,04	2,00	9,50	5,10	10,14		18 (?)
EC1200453	6,00	2,00	6,50	4,71	4,00	5,00	4,60	9,31		18 (?)
EC1200577	6,00	5,00	3,00	4,55	2,00	7,00	4,10			FAILED
EC1200738	4,00	5,00	6,00	4,88	4,00	10,00	6,60	11,48	11,00	22/30
EC1200966	3,50	0,50	3,00	2,28						FAILED
EC1200991	6,50	0,00	2,00	2,76						FAILED
EC1201053	5,50	3,50	0,00	2,93						FAILED

FSA = Financial Statements Analysis; grades expressed in tenths.

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

PART 1 = First part (FSA + CFS_1 + CFS_2); grades expressed in ninths.

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

PART 2 = Second part (MC_1 + MC_2 + MC_3); grades expressed in ninths

WE = Total written Exam, grades expressed in eighteenth.

PW = Project work; grades expressed in twelfths.

FINAL = Final grade (expressed in thirtieths)

Please note: Just to provide an idea of the kind of errors that are unfortunately found in tests (and the prevalence of the problem) as many as SIX candidates recorded a gain or loss in buyer accounting. It is clear that those who make such an error have really understood nothing about the logic of financial accounting. And, in fact, the consequences of such lack of knowledge are clearly seen in the answers given.

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 next week. 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).

Bruno De Rosa