UNIVERSITÀ DEGLI STUDI DI TRIESTE

Trieste, September 8th, 2023

SUBJECT: **Outcomes of the "Issues in Financial and Management Accounting" test**

The grades assigned are as follows:

ID NUMBER	FSA	CFS	PART 1	MNG_1	MNG_2	PART 2	WE	PW	FINAL
EC0102007	5,00	4,50	4,70	3,50	6,00	4,51	9,21		18 (?)
EC0102045	3,75	5,5	4,8	1	5	2,85			FAILED
EC0102115	7,50	7,50	7,50	4,00	2,50	3,09	10,59		18 (?)
EC0102199	1,25	1,00	1,10	2,00	4,50	3,09			FAILED
EC0102360	6,25	6,50	6,40	4,50	5,00	4,51	10,91		18 (?)
EC0102382	0,83	3,00	2,13	1,00	2,00	1,43			FAILED
EC0102465	6,67	6,00	6,27	5,00	4,50	4,51	10,78	11	22
EC0102480	5,00	7,50	6,50	9,00	3,50	5,94	12,44	12	24
EC0102529	7,50	9,00	8,40	6,50	6,50	6,18	14,58	11	26
EC0102633	7,08	3,50	4,93	5,00	7,50	5,94	10,87	13	24
EC0102645	5,83	6,50	6,23	2,00	6,50	4,04	10,27		18 (?)
EC0102692	7,92	9,00	8,57	5,00	4,50	4,51	13,08	11	24
EC0102712	4,17	1,00	2,27	3,50	4,00	3,56			FAILED
EC0102770	1,67	4,00	3,07	2,00	4,00	2,85			FAILED
EC0102792	2,92	1,00	1,77	2,00	2,00	1,90			FAILED
EC0102879	9,58	5,00	6,83	4,00	4,00	3,80	10,63		18 (?)
EC0102926	4,38	5,00	4,75	5,00	5,00	4,75	9,50		18 (?)
EC0102948	4,38	7,00	5,95	2,00	0,00	0,95			FAILED
EC0102979	3,33	4,50	4,03	3,00	1,00	1,90			FAILED
EC0102980	2,50	3,00	2,80	2,00	5,50	3,56			FAILED
EC0103607	3,33	2,00	2,53	3,00	2,00	2,38			FAILED
EC1200416	3,33	2,00	2,53	2,00	1,00	1,43			FAILED
EC1200445	2,50	7,00	5,20	1,00	5,00	2,85			FAILED
EC1200577	4,17	2,00	2,87	1,00	1,00	0,95			FAILED
EC1200596	7,50	3,50	5,10	3,00	7,00	4,75	9,85		18 (?)
EC1200765	2,08	3,00	2,63	2,50	3,00	2,61			FAILED
EC1200861	7,08	2,50	4,33	7,50	5,50	6,18	10,51		18 (?)
EC1200906	6,88	9,00	8,15	2,50	7,00	4,51	12,66	12	25
EC1200965	6,67	6,50	6,57	3,00	5,50	4,04	10,60		18 (?)
EC1200966	2,50	6,50	4,90	6,50	4,50	5,23	10,13		18 (?)
EC1200982	7,08	9,00	8,23	6,50	6,00	5,94	14,17	11	25
EC1200991	8,33	4,50	6,03	6,00	6,50	5,94	11,97	11	23
EC1201001	7,71	2,50	4,58	2,50	4,00	3,09			FAILED
EC1201028	6,67	10,00	8,67	10,00	9,00	9,03	17,69	11	29
EC1201053	4,58	0,00	1,83	2,50	3,00	2,61			FAILED
EC1201404	5,00	8,00	6,80	7,00	7,00	6,65	13,45	10,5	24

FSA = Financial Statements Analysis; grades expressed in tenths.
CFS = Consolidated Financial Statements; grades expressed in tenths.
PART 1 = First part (FSA + CFS); grades expressed in ninths.
MC_1, MC_2 = Managerial costing exercises; grades expressed in tenth.
PART 2 = Second part (MC_1 + MC_2); 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: Since this was the last exam of the course with Dr. Altin as lecturer, we felt it was appropriate to force some of the constraints we had placed on passing the exam. Those who were helped (they are marked with an 18 with a question mark) should know that they did not really demonstrate sufficient preparation: we simply felt it necessary not to block them further. They should avoid, if possible, doing their dissertation in subjects that require accountancy knowledge.

I will schedule soon a public activity in which I will illustrate the solutions to the exercises.

I will proceed to record the grades on ESSE3 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).

Bruno De Rosa