

INTENDED LEARNING OUTCOMES OF THE MASTER OF SCIENCE IN ACCOUNTING AND FINANCIAL MANAGEMENT

CORE AREA OF STUDY

Knowledge and Understanding

Graduates will acquire advanced knowledge related to:	Knowledge and Understanding will be achieved through the following courses:
1) Corporate Reporting and Financial Statement Analysis, in particular: <ul style="list-style-type: none"> 1.1 financial and non-financial reporting and related disclosure; 1.2 fair value accounting and firms' valuation in the context of business transactions; 1.3 financial management and financial markets operation and functioning. 	<ul style="list-style-type: none"> 1.1 Corporate Financial Reporting + Non-Financial and Sustainability Reporting 1.2 Fair Value Accounting, Reporting and Valuation 1.3 Financial Management and Financial Markets
2) Planning and management control systems, performance measurement, KPI and incentive schemes.	2. Performance measurement and control systems
3) Key disciplines strictly interconnected with accounting and financial management that complement firm's and business economic environment knowledge and allow to adequately manage quantitative data: <ul style="list-style-type: none"> 3.1 dynamics of corporate governance; 3.2 business law and tax law issues; 3.3 macroeconomic trends for business decisions; 3.4 data analysis applied to the business context. 	<ul style="list-style-type: none"> 3.1 Corporate Governance 3.2 Business/Tax Law 3.3 Macroeconomic Trends for Business Decisions 3.4 Data Analysis for Business Decisions

Applying Knowledge and Understanding	
<p>Graduates will be able to:</p>	<p>Ability to Apply Knowledge and Understanding will be achieved through the following courses:</p>
<p>1) Apply acquired knowledge related to financial reporting, financial transactions and market functioning, in order to:</p> <ul style="list-style-type: none"> 1.1 process and analyze financial statements to make business related decisions; process and analyze non-financial related disclosure such as CSR and ESG relevant indicators and quality metrics; 1.2 assess financial statements disclosure for decision making process; 1.3 plan firms' financial structure for a proper source of financing mix and stakeholders reward. 	<ul style="list-style-type: none"> 1.1 Corporate Financial Reporting + Non-Financial and Sustainability Reporting 1.2 Fair value accounting, reporting and valuation 1.3 Financial management and financial markets
<p>2) Design and manage a costing system, develop a business plan, design and manage performance measurement, control and incentive systems.</p>	<p>2. Performance measurement and control systems</p>
<p>3) Apply acquired knowledge strictly interconnected with accounting and financial management issues in order to:</p> <ul style="list-style-type: none"> 3.1 assess the effectiveness of a company's corporate governance system 3.2 understand the main corporate law, taxation and tax planning issues 3.3 interpret macroeconomic trends at an international level and their influence on firms' activities 3.4 apply statistical methods and tools for economic and business decision making 	<ul style="list-style-type: none"> 3.1 Corporate Governance 3.2 Business/Tax Law 3.3 Macroeconomic Trends for Business Decisions 3.4 Data Analysis for Business Decisions

CUSTOMIZED AND LINGUISTIC AREA OF STUDY

Knowledge and Understanding

<p>Graduates will acquire wide-ranging and in-depth knowledge related to topics identified on the basis on their specific interests and inclinations.</p> <p>They will have the opportunity to choose a “concentration” (and select courses to focus on a specific area such as, for example, Corporate Reporting, Business Planning and Control; Business Advisory, Assurance & CPA; Corporate Financial Management), or to customize their study plan by ranging over different areas, provided that topics are coherent with the program.</p> <p>The concentration in Business Advisory, Assurance & CPA is particularly focused on topics related to the CPA examination (both at Italian and international level).</p> <p>Regarding languages, graduates will acquire knowledge in English language (at least C1 business; professional writing) and in another EU language among those listed in the University Guide (at least level B1 business or A2 in some specific cases regarding Italian language, which is compulsory for non-Italian native speakers).</p>	<p>18 cpu of “Cognate and Complementary” activities and 6 cpu of “Free Elective” activities</p> <p>Professional English seminars; EU Language</p>
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Applying Knowledge and Understanding

<p>Graduates will be able to make use of the key concepts acquired (and related to the chosen concentration, where selected) by applying the methods and tools they have been provided with. In particular:</p> <ul style="list-style-type: none"> • Graduates specialized in Corporate Reporting, Business Planning and Control will be able to: <ul style="list-style-type: none"> - prepare, read, and analyze financial statements and all firms’ non-financial related (mandatory and voluntary) disclosure - and broadly information about CRS and ESG related matters; - implement, assess and redesign internal control systems, performance measures and incentive systems - at both firms and management team level; firms’ budgeting, planning and control; - plan and manage firms’ capital structure and manage financing needs. • Graduates specialized in Business Advisory, Assurance & CPA will be able to: <ul style="list-style-type: none"> - advise firms’ as business partners on a broad spectrum of advisory and consulting activities. Among others firms’ restructuring, Initial public offerings - IPOs, fairness opinions, M&A accounting advisory and tax consulting - operate in auditing (including sustainability assurance), firms’ compliance, fraud detection, risk management and CPA related activities. • Graduates specialized in Corporate Financial Management will be able to: <ul style="list-style-type: none"> - design and manage firms' Capital structure and resources allocations 	<p>18 cpu of “Cognate and Complementary” activities and 6 cpu of “Free Elective” activities</p>
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<ul style="list-style-type: none"> - deal with Mergers & Acquisitions managing and supervising valuation processes, as well as, accounting due diligence; - work on other extraordinary operations (e.g. carve-out, business sales...); - work on firms’ analysis for valuations purposes, analyst recommendations, as well as, on targeting firms for making sustainable investments. <p>Regarding languages graduates will demonstrate written / oral comprehension and expression abilities in line with the exit levels required.</p>	<p>Professional English seminars; EU language</p>
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<p>Making Judgements</p>	<p>Graduates will have acquired the ability to integrate knowledge, manage complexity and make judgments even with partial information, including considerations, related to the application of economic - managerial skills, regarding social and ethical responsibilities as well as the long-term sustainability of business choices. In particular, they will be able to integrate the points of view of different business functions and/or advisory services.</p>
<p>Communication</p>	<p>Graduates will acquire skills and tools appropriate for the management and transfer of information, both to specialists and non - specialists of the topic. In particular, they will be able to express themselves clearly and effectively in any context, including multicultural settings. They will be able to make a presentation in public using the most modern IT tools.</p>
<p>Lifelong Learning Skills</p>	<p>Graduates will acquire learning skills, based on solid methodological foundations, that allow them to be autonomous in updating and developing their knowledge and competences related to accounting, financial management and control in various business and professional contexts.</p>