



ACCADEMIC YEAR: 2018/2019

COURSE: Bilancio e Fiscalità di impresa (Corporate tax accounting and reporting)

TYPE OF EDUCATIONAL ACTIVITY: (Basic, Characterizing, Affine, Free choice, Other)

TEACHER: Aversano Natalia

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web site: <http://docenti.unibas.it/site/home/docente.ht>

phone:

mobile (optional):

Language: Italian

ECTS: (lessons and tutorials/practice) 8

n. of hours: (lessons and tutorials/practice) 56

Campus: Potenza
Dept./School: DiMIE
Program:

Semester: Secondo

EDUCATIONAL GOALS AND EXPECTED LEARNING OUTCOMES:

The course aims to:

to provide the student with a solid preparation in the field of OIC accounting principles

Provide basic knowledge on the financial statements required by the Civil Code

Provide the basic knowledge related to the tax income formation process for the enterprises.

To deepen the assessment of the elements of the business income on which the tax treatment is different from the accounting standards evaluations.

To deepen some issues relating to the determination of taxable income for enterprises that use international accounting standards and those that are part of groups.

The course intends to contribute to the formation of advanced knowledge concerning principles, schemes and postulates of the financial statements as well as on the issue related to the tax planning.

PRE-REQUIREMENTS:

None

SYLLABUS:

The course covers the following topics:

- the financial statements according to the OIC accounting principles
- Balance sheet schemes
- The general principles of determining tax income
- The transition from the budget result to taxable income.
- The positive and negative components of business income.
- Deferred taxation.
- Tax issues for IAS subjects.



TEACHING METHODS:

The course combine:

Lectures ex cathedra aimed at the transmission of basic notions, categories and key of the key application tools

Exercises: Students solve exercises that simulate operational problems related to the theoretical topics discussed during the course a

EVALUATION METHODS:

The exam will consist of a written exercises and of a discussion that directly refer to material covered in the course.

TEXTBOOKS AND ON-LINE EDUCATIONAL MATERIAL:

Quagli A., Bilancio di esercizio e principi contabili. VIII Edizione, Giappichelli Editore, 2017

uagli A., D'alauro G., Tiozzo F., Dal bilancio d'esercizio alle dichiarazioni tributarie, Giappichelli Editore, 2008.

ateriale didattico di supporto alla comprensione-integrazione del testo (distribuita durante il corso).

INTERACTION WITH STUDENTS:

At the beginning of the course, after describing the objectives, program and methods of verification, the teacher provides students teaching materials (web site). Simultaneously, it collects a list of students who intend to enroll in the course, together with name, serial number and email.

n addition to weekly reception, the instructor is available at all times for a contact with the students, through their e-mail.

EXAMINATION SESSIONS (FORECAST)¹

13/02/2019 - 03/04/2019 - 15/05/2019 -

03/07/2018 - 17/07/2018 - 18/09/2018 -

20/11/2019

<http://economia-usb.unibas.it/site/home/triennale/calendario-esami-cdl-e-lm/documento14025240.html>

SEMINARS BY EXTERNAL EXPERTS YES NO

FURTHER INFORMATION:

¹ Subject to possible changes: check the web site of the Teacher or the Department/School for updates.