



ACCADEMIC YEAR: 2018/2019

COURSE: Tecnica Professionale (Professional Technique)

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

TEACHER: Ferdinando Di Carlo

e-mail: ferdinando.dicarlo@unibas.it

web site:

phone:

mobile (optional):

Language: Italian

ECTS: (lessons and tutorials/practice) 6

n. of hours: (lessons and tutorials/practice) 48

Campus: Potenza  
Dept./School: DiMIE  
Program:

Semester: Secondo

#### EDUCATIONAL GOALS AND EXPECTED LEARNING OUTCOMES:

The course aims to develop students' skills needed:

- to adapt and provide students with the necessary operational tools to enable them to successfully work as business consultants or freelance professionals;
- to provide a methodological, cultural and professional knowledge for the development of the multiple activities of consultancy and assistance that characterise the modern accounting profession;
- to develop the specific skills necessary for business consultancy and assistance in business administration, legal and fiscal areas.

At the end of the course, the Student will:

- know the legislation related to the correct application of extraordinary operations;
- be able to make the accounting entries and draft the technical reports related to the operations of transformation, transfer, conferment, merger, demerger and winding-up;
- be able to apply the fiscal legislation related to extraordinary operations;
- be able to deal with assessment issues related to extraordinary operations.

#### PRE-REQUIREMENTS:

The Student has to know the theory and principles of: Accounting & Financial Statements, Company and business law.

#### SYLLABUS:

First part: introduction to taxes system

Second part: Business valuation

- income methods
- financial methods
- equity methods
- mixed methods
- the valuation in case of acquisition

Third part: business transfer

- business economics features;
- civil law/procedural features;
- accounting features;
- principal tax-related features.

Fourth part: merger and demerger

- business economics features;
- civil law/procedural features;
- accounting features;
- principal tax-related features.

Fifth part: legal status transformation

- business economics features;
- civil law/procedural features;
- accounting features;
- principal tax-related features.



---

---

TEACHING METHODS:

Theoretical lessons, exercises and case study

---

---

EVALUATION METHODS:

Oral examination

---

---

TEXTBOOKS AND ON-LINE EDUCATIONAL MATERIAL:

Le operazioni straordinarie nell'economia delle imprese - V edizione - di Lucio Potito - Edizioni Giappichelli - 2016

Course slides

---

---

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.

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

---

---

EXAMINATION SESSIONS (FORECAST)<sup>1</sup>

13/02/2019 - 23/02/2019 - 03/04/2019 -  
15/05/2019 - 03/07/2019- 18/09/2019 - 20/11/2019

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

---

---

SEMINARS BY EXTERNAL EXPERTS YES  NO

---

---

FURTHER INFORMATION:

---

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