



ACCADEMIC YEAR: 2017/2018

COURSE: International Accounting

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

TEACHER: Ferdinando di Carlo

e-mail: ferdinando.dicarlo@unibas.it

web site:

phone:

mobile (optional):

Language: English

ECTS: (lessons and tutorials/practice) 8

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

Campus: Potenza

Dept./School: DiMIE

Program:

Semester: Primo

EDUCATIONAL GOALS AND EXPECTED LEARNING OUTCOMES:

The student at the end of the course should acquire an adequate knowledge of the main international accounting standards (IAS/IFRS) and of their theoretical framework, as well as a basic knowledge of international public sector accounting standards (IPSAS).

The skills will be:

- to present and communicate to the different levels of the firm organization the result of its own work (about the IAS/IFRS implementation process) explaining and justifying its own choices;
- to implement the IAS/IFRS system in a real firm context.

PRE-REQUIREMENTS:

None

SYLLABUS:

The IASB's theoretical framework, The presentation of financial statement: the IAS 1 Revised. The concept of fair value: the IFRS 13. The assets, the revaluation model and the impairment test: IAS 16, IAS 40 e IAS 36, Financial instruments. The stock based payments: the IFRS 2, The business combinations: the IFRS 3. IFRS for SMEs, The public sector standards: an overview on IPSAS.



TEACHING METHODS:

Theoretical lessons, exercises, study or working groups.

EVALUATION METHODS:

Written examination. The oral examination is optional.

The written test will be divided into two parts: the first part is composed by exercises on the application of IAS / IFRS accounting standards, while the second part is composed by one or more open answer questions regarding the theoretical framework.

TEXTBOOKS AND ON-LINE EDUCATIONAL MATERIAL:

To be defined

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)¹

12/02/2018 - 22/02/2017 - 04/04/2018 -
16/05/2018 - 04/07/2018 - 19/09/2018 -
14/11/2018

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.