



UNIVERSITY OF BASILICATA STUDIES
DEPARTMENT OF MATHEMATICS, INFORMATICS AND
ECONOMICS

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

ACADEMIC YEAR: 2019/2020

TYPE OF EDUCATIONAL ACTIVITY: Basic

TEACHER: Natalia Aversano

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website: <http://docenti.unibas.it/site/home/docente.html?m=010594>

phone:

mobile (optional):

Language: italian

ECTS: (lessons e
tutorials/practice) 8

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

Campus: Potenza
Dept.: DiMIE
Program:

Semester: second

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

he 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.
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TEACHING METHODS

Theoretical lessons, Discussion of a project work

EVALUATION METHODS

Oral examination

TEXTBOOKS AND ON-LINE EDUCATIONAL MATERIAL

Quagli A., Bilancio di esercizio e principi contabili, Giappichelli, last edition

Slides and additional readings indicated by the teacher.

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).

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

EXAMINATION SESSIONS (FORECAST)¹

12/02/2020 – 18/03/2020 – 13/05/2020 – 02/07/2020 – 16/07/2020 - 30/09/2020 – 18/11/2020

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.



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