



ACCADEMIC YEAR: 2019/20

COURSE: Ragioneria generale e Applicata (Advanced Financial 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: Italian

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 course intends to contribute to the formation of a hard knowledge with regard to issues concerning the governance, management, organization and control of companies through a preparation characterized by a solid theoretical / application structure. In particular, the course is structured in such a way to provide students with the basic knowledge to understand the functioning of the reporting processes for enterprises that adopt international accounting standards and the techniques of analysis of the information provided through the reporting system.

PRE-REQUIREMENTS:

To achieve the objectives of the course it is necessary that the student has learned the basic concepts of business economics and quantitative methodologies

SYLLABUS:

The course is divided in two sections:

- The first section aims to provide students with the knowledge and techniques required to prepare the financial statements in accordance with the International Accounting Standards.
- The second section aims to provide students with the tools of analysis and evaluation of the health status of an enterprise, with particular attention to financial analysis.

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TEACHING METHODS:

Theoretical lessons, exercises

EVALUATION METHODS:

Written examination, Oral examination

TEXTBOOKS AND ON-LINE EDUCATIONAL MATERIAL:

AAVV, Il bilancio secondo i principi contabili internazionali IAS/IFRS: Regole e applicazioni. Introduzione di Lucio Potito. Quarta edizione rivista, aggiornata e ampliata. Giappichelli Editore, 2016.

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

12/02/2020

26/02/2020

18/03/2020

13/05/2020

02/07/2020

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.