



UNIVERSITY OF BASILICATA STUDIES
DEPARTMENT OF MATHEMATICS, INFORMATICS AND ECONOMICS

COURSE:

ACADEMIC YEAR: Tecnica Professionale (ADVANCED ACCOUNTING)

TYPE OF EDUCATIONAL ACTIVITY: Free choice

TEACHER: Ferdinando di Carlo

e-mail: ferdinando.dicarlo@unibas.it

website:

phone:

mobile (optional):

Language:

ECTS: (lessons e
tutorials/practice) 6

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

Campus: Potenza
Dept.: DiMIE
Program:

Semester: second

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: Financial Accounting, 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.



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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, (Eds.) Lucio Potito, Giappichelli, Torino, Last edition

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)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.