

General Information	
Academic subject	International Financial Reporting Standards
Degree course	Economics and Strategy for International Markets
Curriculum	-
ECTS credits	6
Compulsory attendance	No
Language	Italiano

Subject teacher	Name Surname	Mail address	SSD
	Marco Papa	marco.papa@uniba.it	SECS-P/07

ECTS credits details			
Basic teaching activities	Lectures		

Class schedule	
Period	First semester
Year	Second
Type of class	Lectures

Time management	
Hours	42
Hours of lectures	36
Tutorials and lab	6

Academic calendar	
Class begins	27/09/2018
Class ends	22/11/2018

Syllabus	
Prerequisites/requirements	
Expected learning outcomes	<p>Knowledge and understanding Knowledge of International Financial Reporting Standards IFRS and understanding of their application to the preparation of financial statements.</p> <p>Applying knowledge and understanding At the end of the course students will have acquired the necessary methodologies for: i) the preparation of financial statements according to IAS/IFRS, ii) the reading and the interpretation of these documents.</p> <p>Making informed judgements and choices Ability to understand the effects of the adoption of IFRS on the company's financial position and the profit/loss for the period.</p> <p>Communicating knowledge and understanding Ability to illustrate and communicate financial information of IFRS compliant entities.</p> <p>Capacities to continue learning Ability to understand the differences between IFRS and national accounting standards.</p>

Contents	<ul style="list-style-type: none"> • The origin and the endorsement of the International Financial Reporting Standards (IFRS) • The IASB conceptual framework • Financial statements formats • Fair value • Inventories • Tangible assets • Intangible assets • Financial and operating leases • Impairment test of single assets • Impairment test of CGU • Provisions and pensions liabilities • Financial instruments
Course program	
Bibliography	AA.VV. Il bilancio secondo i principi contabili internazionali IAS/IFRS. Regole e applicazioni, I Veditio, Giappichelli, Torino (2016).
Notes	
Teaching methods	Lectures and case studies.
Assessment methods (indicate at least the type written, oral, other)	Written examination
Evaluation criteria	<p>At the end of the course students should be able:</p> <ul style="list-style-type: none"> - to associate IFRS accounting standards to business operations; - to apply IAS/IFRS accounting standards; - to explain and comment IAS/IFRS financial statements; - to advice on issues relating to the drafting and interpretation of IFRS financial statements.