

**COURSE OF STUDY** *Economics and strategies for international markets/Economics,  
Finance and Business*
**ACADEMIC YEAR** 2023-2024

**ACADEMIC SUBJECT** *International Financial Reporting Standards*

General information	
Year of the course	II
Academic calendar (starting and ending date)	I semester (from 11/09/2023 to 15/12/2023)
Credits (CFU/ETCS):	6
SSD	SECS-P/07 Business Administration (Economia Aziendale)
Language	Italian
Mode of attendance	Attendance is not mandatory but strongly recommended

Professor/ Lecturer	
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Department and address	Largo Abbazia Santa Scolastica Bari
Virtual room	<a href="https://www.uniba.it/it/docenti/papa-marco">https://www.uniba.it/it/docenti/papa-marco</a>
Office Hours	At the end of each lesson

Work schedule			
Hours			
Total	Lectures	Hands-on (laboratory, workshops, working groups, seminars, field trips)	Out-of-class study hours/ Self-study hours
150	42		108
CFU/ETCS			
6	6		

<b>Learning Objectives</b>	The course of International Accounting Standards (IAS/IFRS) aims at completing the educational path on financial accounting through the analysis of the IAS/ IFRS discipline. The program provides for an analytical examination of the main IASB standards, particularly relevant for companies issuing securities listed on regulated markets.
<b>Course prerequisites</b>	Financial accounting knowledge is required.

<b>Teaching strategies</b>	The lectures will be accompanied by exercises, case studies, as well as a series of seminars (where the conditions are met) on international accounting standards. These seminars will take place with the presence of the course coordinator.
<b>Expected learning outcomes in terms of</b>	
<b>Knowledge and understanding</b>	<ul style="list-style-type: none"> <li>Knowledge of the IAS/IFRS international accounting standards and understanding of their application for the preparation of financial statements.</li> </ul>
<b>Applying knowledge and</b>	<ul style="list-style-type: none"> <li>At the end of the course the student must have acquired the methodologies</li> </ul>

<b>understanding</b>	necessary for: i) the preparation of the financial statements according to the IAS/IFRS principles, ii) the reading and interpretation of these documents.
<b>Soft skills</b>	<p><b>Communication skills</b></p> <p>Acquire an economic-business language and an ability to interact in a work situation, individually and in group.</p> <p><b>Ability to learn independently.</b></p> <p>Develop adequate theoretical knowledge learning skills and technical skills that allow the acquisition of independent judgment in the working contexts in which the student will operate.</p>
<b>Syllabus</b>	
<b>Content knowledge</b>	<ul style="list-style-type: none"> <li>• The application of international accounting standards in Italy.</li> <li>• The aims and postulates of the international accounting standards (IAS-IFRS)</li> <li>• The IASB conceptual framework</li> <li>• The financial statements</li> <li>• Fair value</li> <li>• Tangible fixed assets</li> <li>• Intangible fixed assets</li> <li>• Leasing operations</li> <li>• The impairment test</li> <li>• Provisions and employee benefits</li> <li>• Accounting for financial instruments</li> <li>• Accounting for foreign currency transactions</li> </ul>
<b>Texts and readings</b>	<p>- Quagli A., Gli standard dello IASB nel sistema contabile internazionale, seconda edizione, Giappicchelli, 2019.</p> <p>- F. Dezzani-P.P. Biancone-D. Busso, IAS/IFRS, Ipsoa, 2016, IV edizione, 2016.</p>
<b>Notes, additional materials</b>	
<b>Repository</b>	The teaching material will be available on the Teams class of the course.
<b>Assessment</b>	
<b>Assessment methods</b>	<p>Written and oral exam.</p> <p>To access the written exam, it is mandatory to book, through the ESSE 3 portal, by accessing the "Partial tests".</p>

	If the written exam is passed, with a score of at least 18/30, the candidate will be able to register for the oral exam.
Assessment criteria	At the end of the course the student should be able to: <ul style="list-style-type: none"><li>• know how to associate the most appropriate IAS/IFRS accounting standard to corporate operations;</li><li>• know how to apply the IAS/IFRS accounting principles;</li><li>• interpret the IAS/IFRS financial statements.</li></ul>
Final exam and grading criteria	The evaluation is expressed in thirtieths, the vote obtained in the written exam will contribute to the final evaluation to the extent of 50%.
Further information	
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