

General Information	
Academic subject	Extraordinary financial statement
Degree course	SIM - Strategy and Management
Curriculum	
ECTS credits	
Compulsory attendance	No
Language	Italiano

Subject teacher	Name Surname	Mail address	SSD
	Rossella Leopizzi	rossella.leopizzi@uniba.it	SECP/07

ECTS credits details			
Basic teaching activities			

Class schedule	
Period	Second half
Year	2022/2023
Type of class	Lessons, exercises, case studies

Time management	
Hours	200
In-class study hours	64
Out-of-class study hours	136

Academic calendar	
Class begins	February 2022
Class ends	May 2022

Syllabus	
Prerequisites/requirements	
Expected learning outcomes (according to Dublin Descriptors) (it is recommended that they are congruent with the learning outcomes contained in A4a, A4b, A4c tables of the SUA-CdS)	<p><i>Knowledge and understanding</i> The extraordinary financial statements course is focused on the study of extraordinary transactions, as part of restructuring processes and changes in the institutional set-ups of companies. The course aims to provide the theoretical basis necessary for the classification of the aforementioned operations with particular reference to the analysis of the methods of economic evaluation of the business capital and the preparation of extraordinary financial statements, in light of the different perspectives elaborated by doctrine and practice .</p> <p><i>Applying knowledge and understanding</i> Through the exercises carried out during the course, aimed at drafting extraordinary financial statements, the student can verify the degree of understanding and the application of the acquired knowledge. The student will also be able to formulate a demonstrable and rational assessment of company evaluation, even in the awareness of the subjectivity inherent in these processes.</p> <p><i>Making informed judgements and choices</i> The course aims to show how extraordinary transactions can be considered as strategic options aimed at maintaining or restoring</p>

	<p>conditions of economicità. The student, therefore, will have the tools to identify in practice the most suitable choice among the different options. The student will also be able to draw up extraordinary reports and develop skills aimed at drafting the necessary evaluation reports.</p> <p><i>Communicating knowledge and understanding</i> After the course, the student will have acquired an economic-business lexicon so that he/she will expose the solutions developed and will be able to prepare the necessary documents suitable for the implementation of the chosen solutions or the various possible alternatives.</p> <p><i>Capacities to continue learning</i> The course, in addition to consolidating the basic knowledge already acquired in the economic-business, deepens the extraordinary dynamics of the life of the company, to allow learning the essential elements of an extraordinary operation, both from a theoretical point of view and in relation to the relative practical application.</p>
Contents	•
Course program	
Bibliography	<ul style="list-style-type: none"> - Potito L., Le operazioni straordinarie nell'economia delle imprese, Giappichelli Editore, Torino, 2020. - Organismo Italiano di Contabilità, OIC n. 4 Fusione e scissione, 2007. - Organismo Italiano di contabilità, OIC n. 5, Bilanci di liquidazione, 2008
Notes	
Teaching methods	Lessons, Exercises, Case studies
Assessment methods (indicate at least the type written, oral, other)	A preliminary written test and an oral one
Evaluation criteria (Explain for each expected learning outcome what a student has to know, or is able to do, and how many levels of achievement there are.	<p>The course aims to provide the theoretical basis necessary for the classification of the aforementioned operations with particular reference to the analysis of the methods of economic evaluation of the business capital and the preparation of extraordinary financial statements, in light of the different perspectives elaborated by doctrine and practice .</p> <p>The student will also be able to formulate a demonstrable and rational assessment of company evaluation, even in the awareness of the subjectivity inherent in these processes.</p> <p>The student will also be able to draw up extraordinary reports and develop skills aimed at drafting the necessary evaluation reports.</p> <p>After the course, the student will have acquired an economic-business lexicon so that he/she will expose the solutions developed and will be able to prepare the necessary documents suitable for the implementation of the chosen solutions or the various possible alternatives.</p>
Further information	<p>Contents of the course: The company evaluation: the theoretical framework of reference. The different configurations of business capital; Direct and</p>

	<p>indirect methods of evaluation; Mixed procedures. The sale of a company and a branch of a company. Legal, economic, accounting and tax profiles. The contribution of a company or a branch of a company: Legal, economic, accounting and tax profiles. The merger, the reverse merger and the leveraged buy out: Legal, economic, accounting and tax profiles. The division: Legal, economic, accounting and tax profiles. The transformation: Legal, economic, accounting and tax profiles. The winding-up: legal, economic, accounting and tax profiles.</p>
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