

COURSE OF STUDY BUSINESS STRATEGY AND MANAGEMENT

ACADEMIC YEAR 2023/2024

ACADEMIC SUBJECT Enterprise Financial Management and Auditing

General information	
Year of the course	SECOND
Academic calendar (starting and ending date)	SECOND
Credits (CFU/ETCS):	6
SSD	SECSF/07
Language	ITALIAN
Mode of attendance	VOLUNTARY

Professor/ Lecturer	
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Department and address	ECONOMIA LUIGI NOTARNICOLA – VIA ANCONA ANGOLO VIA LAGO MAGGIORE - TARANTO
Virtual room	
Office Hours (and modalities: e.g., by appointment, on line, etc.)	BY APPOINTMENT

Work schedule			
Hours			
Total	Lectures	Hands-on (laboratory, workshops, working groups, seminars, field trips)	Out-of-class study hours/ Self-study hours
150	48		102
CFU/ETCS			
6	6		

Learning Objectives	
Course prerequisites	Basic knowledge of financial accounting, financial statement, economic and financial analysis, corporate strategy, commercial law and tax law.

Teaching strategies	
Expected learning outcomes in terms of	Frontal lectures Seminars, Exercises, Practical experiences.
Knowledge and understanding on:	Knowing the typical activities of the freelance profession, both in the forms of consultancy and auditing, represented by the professional figures of the Chartered Public Accountant and Accounting Expert, Statutory Auditor, Court Expert
Applying knowledge and understanding on:	Knowing from both a theoretical and an applicative point of view the main professional activities, with particular attention

	to the statutory audit required by the national and European legal system, as well as regulated by international and national standard setters.
Soft skills	
Syllabus	
Content knowledge	Professional profiles within the company: • The Chartered Accountant, • Court Expert • Accounting Expert, Legal Auditor Taxation • direct taxation “IRES – IRPEF - IRAP” and indirect taxation “VAT”) Tax litigation and its characteristics Auditing • The role of the Board of Statutory • The rules of conduct of the Board of Statutory Auditors and of the Control Committees regarding the Corporate Governance • The audit planning. The main audit procedures and techniques. Compliance audit techniques and substantive audit techniques. The audit risk model.
Texts and readings	Principi di revisione ISA Italia e D. lgs. 39/2010 • Testo Unico delle Imposte sui Redditi e D. Lgs. 546/1992 • Documenti emanati dal CNDCEC • Bava F., La revisione del bilancio, seconda edizione, Giuffrè, Milano, 2019 • Other documents provided by Teacher
Notes, additional materials	
Repository	

Assessment	
Assessment methods	<i>Oral examination</i>
Assessment criteria	Autonomy of judgment Having acquired and developed an autonomy of judgment that allows him to approach the issues in a critical and constructive way. Communicating knowledge and understanding Knowing how to illustrate the overall framework of professional issues also in the application field through the use of specific terminologies of the subject under study. Knowing how to transfer the concepts and technical contents acquired, showing skills in communication and exchange of reasoning and reflections. Capacities to continue learning Having developed the learning skills of the underlying logic and of the arguments that make up the financial professional activities, in the management consulting and auditing activities. Knowing how to read and interpret the business phenomena that are the subject of the profession and understand the significant elements to be developed in support of the strategic-directional and economic-financial dynamics, in the various application profiles
Final exam and grading criteria	
Further information	
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