

## COURSE OF STUDY BUSINESS STRATEGY AND MANAGEMENT

ACADEMIC YEAR 2024/2025

ACADEMIC SUBJECT Extraordinary statements

General information	
Year of the course	SECOND
Academic calendar (starting and ending date)	SECOND (17 <sup>th</sup> February 2025 – 30 <sup>th</sup> May 2025)
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 economia aziendale, financial accounting, financial statement.

Teaching strategies	
Expected learning outcomes in terms of	Frontal lectures Seminars, Exercises, Practical experiences.
Knowledge and understanding on:	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 .
<b>Applying knowledge and understanding on:</b>	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.
<b>Soft skills</b>	
<b>Syllabus</b>	
<b>Content knowledge</b>	The company evaluation: the theoretical framework of reference. The different configurations of business capital; Direct and 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.
<b>Texts and readings</b>	- 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
<b>Notes, additional materials</b>	
<b>Repository</b>	
<b>Assessment</b>	
Assessment methods	<i>Oral examination</i>
Assessment criteria	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 . 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. The student will also be able to draw up extraordinary reports and develop skills aimed at drafting the necessary evaluation reports. 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.
Final exam and grading criteria	
<b>Further information</b>	
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