

<b>General Information</b>	
Academic subject	APPLIED ACCOUNTING
Degree course	Business Economics (Triennale EA)
Curriculum	
ECTS credits	8
Compulsory attendance	No
Language	Italiano

<b>Subject teacher</b>	Name Surname	Mail address	SSD
	Francesco VENTURELLI	francesco.venturelli@uniba.it	SECS-P/07

<b>ECTS credits details</b>			
Basic teaching activities			

<b>Class schedule</b>	
Period	Winter Semester
Year	2017/2018
Type of class	Lecture- workshops

<b>Time management</b>	
Hours	56
Hours of lectures	56
Tutorials and lab	

<b>Academic calendar</b>	
Class begins	28/09/2017
Class ends	16/02/2017

<b>Syllabus</b>	
Prerequisites/requirements	General Accounting
Expected learning outcomes	<ul style="list-style-type: none"> <li>• <i>Knowledge and understanding</i> The course aims to provide the student with the necessary tools for understanding the subject. To this end, the student will have the opportunity to know the themes through the study of terminology, principles and methodology related to composition, analysis and interpretation of statutory and consolidated financial statements.</li> <li>• <i>Applying knowledge and understanding</i> The knowledge acquired through the subject matter of the study will lay the foundations for developing in the student technical-accounting and professional skills, with particular reference to the typical operations of the corporate companies and to the composition and analysis in a business economics perspective of statutory and consolidated financial statements of the same companies. The theory will be conjugated, in the study of discipline, with practical exercises that are extremely relevant to understanding the operational mechanisms to prepare the statutory and the consolidated financial statements.</li> </ul>

	<ul style="list-style-type: none"> <li>• <i>Making informed judgements and choices</i> The learning process of "Applied Accounting" will enable the student to develop and improve their self-judgement abilities. This qualitative element, which already presupposes the achievement of an appropriate level of maturation on the subject, allows the student to approach the themes critically and constructively, placing the student in the conditions of expressing personal considerations and, in more complex cases, to make choices and solutions application.</li> <li>• <i>Communicating knowledge and understanding</i> By following this course, the student will be able to communicate the information requirements of statutory and of consolidated financial statements using the specific terminology of the subject matter of the study. He will have cognitive requirements that will facilitate the transfer of concepts and technical content, communication and exchange of thoughts and reflections. These skills will be stimulated during the lessons, providing opportunities for sharing and discussing own ideas.</li> <li>• <i>Capacities to continue learning</i> By studying this discipline, the student will develop learning skills to understand the concepts and the logic behind the accountancy theoretical. The teaching method will allow the student, through a progressive and reasoned path of content transfer, to gradually develop the concepts and logic behind the discipline. This course will allow the student to read and analyze the corporate dynamics and to understand their representation in a business economics perspective to be properly reflected in the respective representative document of the accounting reporting period: the statutory for the companies and the consolidated financial statements for corporate groups.</li> </ul>
<p>Contents</p>	<p>This course aims at developing the fundamental theoretical and methodological concepts, in a business economics perspective, regarding the composition, analysis and interpretation of statutory and consolidated financial statements. This course has two target: 1) building a platform of knowledge in order to properly evaluate the main items of financial statements, according to Italian accounting standards and civil law prescriptions; preparing synthesis of financial statements with related reclassifications according to the prescribed schemes; understanding financial statements and related business economics; understanding the main accounting entries necessary to prepare consolidated financial statements; 2) developing the ability to analyze business events with a critical eye.</p>

Course program	<p><b>I MODULE: CORPORATE MANAGERMENTS</b> The corporate phenomenon: types, general features, structure of corporate managements. The typical operations of companies and related administrative and accounting implications: incorporation, modifications in equity, corporate bonds, financial depreciation of returnable assets, dividend distribution and loss coverage.</p> <p><b>II MODULE: SEPARATE FINANCIAL STATEMENTS</b> The companies' statutory financial statements according to the accounting theory: civil law and fiscal implications. Information to be provided in the notes and in other accompanying documents according to the accounting practice. Background information on Italian accounting standards issued by OIC.</p> <p><b>III MODULE: CONSOLIDATED FINANCIAL STATEMENTS</b> Structure and management of corporate groups. Aims and accounting background of consolidated financial statements. Obligation to prepare and present consolidated financial statements. Definition of the area of consolidation. The process of consolidation and the preliminary operations for the preparation of consolidated financial statements. Adjustments and other accounting entries. The contents of a set of consolidated financial statements.</p>
Bibliography	<p><b>Module I - II Textbook:</b> F. SUPERTI FURGA, Il bilancio di esercizio italiano secondo la normativa europea., Giuffrè Editore, Milano, 2017. PROVASI R., Il nuovo bilancio di esercizio. Le principali novità del D.lgs. 139/2015, Novecento Editore, 2016. Other references to be provided by the professor.</p> <p><b>Module III Textbook:</b> BUSSO D., PISONI P., F. RIZZATO, Il bilancio consolidato, Giuffrè Editore, Milano, 2013. ORGANISMO ITALIANO DI CONTABILITA' (OIC), Documento n. 17, Bilancio consolidato e metodo del patrimonio netto, Dicembre 2016. Other references to be provided by the professor.</p>
Notes	
Teaching methods	<p>Cicli interni di lezione: No Corsi integrativi: No Esercitazioni: Si Seminari: Si Attività di laboratorio: No Project work: No Visite di studio: No</p>
Assessment methods	<p>Esoneri: No Prova Scritta: No Colloquio Orale: Si</p>
Evaluation criteria	<p>The student must show:</p> <ul style="list-style-type: none"> <li>• to know and know how to properly evaluate the main items of financial statements, according to Italian accounting</li> </ul>

	<p>standards and civil law prescriptions;</p> <ul style="list-style-type: none"><li>• to prepare synthesis of financial statements with related reclassifications according to the prescribed schemes and to understand financial statements and related business economics;</li><li>• to observe business events with a critical eye.</li></ul>
Further information	