

General Information	
Academic subject	CPA TECHNIQUES
Degree course	BUSINESS PROFESSIONAL CONSULTING
Curriculum	
ECTS credits	8
Compulsory attendance	No
Language	Italiano

Subject teacher	Name Surname	Mail address	SSD
	Francesco VENTURELLI	francesco.venturelli@uniba.it	SECS-P07

ECTS credits details			
Basic teaching activities			

Class schedule	
Period	Second term
Year	2017-2018
Type of class	Lecture- workshops

Time management	
Hours	56
Hours of lectures	56
Tutorials and lab	0

Academic calendar	
Class begins	19/02/2018
Class ends	08/06/2018

Syllabus	
Prerequisites/requirements	BA in Business Economics.
Expected learning outcomes	<p><i>Knowledge and understanding</i></p> <p><i>Applying knowledge and understanding</i></p> <p><i>Making informed judgements and choices</i></p> <p><i>Communicating knowledge and understanding</i></p> <p><i>Capacities to continue learning</i></p>
Contents	<p>This course aims at providing a professional set of knowledge and techniques for the profession of chartered public accountant or for professional advisory, with a focus to financial statements and related information, compliant with the Italian Accounting Standards issued by OIC - Organismo Italiano di Contabilità (the Italian accounting standard setter), corporate taxation, as well as to bankruptcy procedures.</p> <p>Course outline I MODULE: The Italian accounting standards issued by OIC. In particular, the course will cover the recent changes in the Italian accounting standards issued by OIC in 2016, as resulted from the endorsement of EU Directive 34/2013, focusing on the</p>

	<p>following accounting standards: OIC 9 – Write-off and impairment of tangible and intangible assets; OIC 10 – Cash flow statement; OIC 17 – Consolidated financial statements and equity valuation of investments; OIC 20 – Debt securities; OIC 25 – Corporate taxes; OIC 26 – Foreign currency items; OIC 32 – Derivatives.</p> <p>II MODULE: Corporate taxation. IRES: corporate tax base for the Italian limited liabilities companies; general rules and fiscal evaluations; positive and negative components of corporate taxable income. The national consolidated taxable income. The assessment of taxes on income. IRAP: tax base for the Italian limited liabilities companies; positive and negative components of IRAP taxable income. Withdrawals: general aspects. VAT: general aspects. Litigation: general aspects.</p> <p>III MODULE: Agreements for the resolution of corporate crisis. The module addresses the logic, the general profiles and operational implications of agreements and legal procedures to address and resolve corporate crisis and restructuring of liabilities. In particular, the module focusses on reorganization plans according to art. 67 L.F.; restructuring agreements of former debts pursuant to art. 182-bis L.F.; arrangement with creditors pursuant to art. 160 et seq. L.F.</p> <p>IV MODULE: The chartered accountant’s functions. Elements of professional ethics.</p>
<p>Course program</p>	
<p>Bibliography</p>	<p>I MODULE: Italian accounting principles issued by OIC – Organismo Italiano di Contabilità, available at: http://www.fondazioneoic.eu. Teacher’s slides.</p> <p>II MODULE: Alberto Quagli-Gabriele D’Alauro-Fabio Tiozzo, Dal bilancio d’esercizio alle dichiarazioni tributarie, Giappichelli Editore, 2008 (II edizione). Or: Mauro Beghin, Il reddito d’impresa, Giappichelli Editore, 2014. Claudio Orsi, Manuale pratico del Commercialista, Maggioli Editore, 2015, Capp. 19, 20 e 23.</p> <p>III MODULE AA.VV., La ristrutturazione. Linee guida e strumenti di composizione della crisi d’impresa, Franco Angeli, 2015. Or: Claudio Orsi, Manuale pratico del Commercialista, Maggioli Editore, 2015, Cap. 13.</p> <p>IV MODULE: Teacher’s handouts. Codice deontologico dei dottori commercialisti ed esperti contabili, disponibile presso il sito internet del Consiglio Nazionale dei Dottori Commercialisti e degli Esperti Contabili: http://www.cndcec.it/.</p>

Notes	
Teaching methods	Lectures
Assessment methods	Oral examination
Evaluation criteria	
Further information	