

Instructor's name	Papa Marco
BA	BUSINESS PROFESSIONAL CONSULTING
Academic year	2014/2015
Term	Second
Credits	8
Subject area	SECS P/07

International Financial Reporting Standards (a.a 2014/2015)

(Prof. Papa Marco)

University of Bari Aldo Moro

BA Business Professional Consulting

Admission criteria

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Aims of the course

The aim of this course is to develop the technical knowledge essential to apply the accounting standards issued by the IASB. By examining cases studies students should be able to critically assess the financial reports based on IAS/IFRS standards.

Course outline

- The origin and the endorsement of the International Financial Reporting Standards (IFRS)
- The IASB conceptual framework
- The qualitative characteristics of financial reporting
- Capital maintenance
- Financial statements formats
- Fair value
- Inventories
- Tangible assets
- Intangible assets
- Financial and operating leases
- Impairment test
- Impairment test of CGU
- Provisions and pensions liabilities
- Financial instruments

Reading material

- IFRS-IAS official text available at www.fondazioneoic.it - Organismo Italiano di Contabilità;
- AA.VV. Il bilancio secondo i principi contabili internazionali IAS/IFRS. Regole e applicazioni, Giappichelli, Torino, 2013;
- Dezzani Flavio, Biancone Paolo Pietro, Busso Donatella, IAS/IFRS, IPSOA, Milano, 2010.

- additional reading will be provided during the course

Assessment methods

- Preliminary exam: Yes
- Written exam: Yes
- Oral exam: Optional

Tutorials

- Course with e-learning section available at the department web site: Yes

Teaching methods

- Series of internal classes: No
- Additional seminal classes: No
- Tutorials: Yes
- Seminars: Yes
- Laboratory: No
- Project workshops: No
- Visiting days: No