

<b>Instructor's name</b>	Francesco VENTURELLI
<b>BA</b>	<b>BUSINESS ECONOMICS</b> (Triennale EA)
<b>Academic year</b>	2015-2016
<b>Term</b>	First
<b>Credits</b>	8
<b>Subject area</b>	SECS-P/07

**Course of APPLIED ACCOUNTING (a.a. 2015-2016)**  
**(Prof. VENTURELLI Francesco)**

Università degli Studi di Bari Aldo Moro  
BA in Business Economics

**Admission criteria**

General Accounting

**Aims of the course**

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 spirit.

**Course outline**

**I MODULE: CORPORATE MANAGERMENTS**

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.

**II MODULE: SEPARATE FINANCIAL STATEMENTS**

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.

**III MODULE: CONSOLIDATED FINANCIAL STATEMENTS**

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.

## Reading material

**Module I Textbook:** PAOLONE G., *Gli istituti societari riferibili ai vari tipi di imprese in funzionamento*, Franco Angeli, Milano, 2009 (escluso cap. 4 della terza parte).

Other references to be provided by the professor.

**Module II Textbook:** DI CAGNO N., *Il bilancio d'esercizio. Normativa civilistica e principi contabili nazionali*, Cacucci Editore, Bari, 2011.

Alternatively: ANTONELLI V., D'ALESSIO R., DELL'ATTI V., MUSERRA A.L. (a cura di), *Bilanci d'impresa – Volume I. Principi, schemi e criteri di valutazione*, Franco Angeli, Milano, 2009 (escluse lezioni 18, 19, 20, 21, 24, 25).

Other references to be provided by the professor.

**Module III Textbook:** PISONI P., BUSSO D., *Il bilancio consolidato*, Giuffrè Editore, Milano, 2005.

Alternatively: ANTONELLI V., D'ALESSIO R., DELL'ATTI V., MUSERRA A.L. (a cura di), *Bilanci d'impresa – Volume I. Principi, schemi e criteri di valutazione*, Franco Angeli, Milano, 2009 (lezione 23).

Other references to be provided by the professor.

## Assessment methods

- Esoneri: No
- Prova Scritta: No
- Colloquio Orale: Si

## Tutorials

- Corso presente nella zona in e-learning del Sito Web di Facoltà: No

## Teaching methods

- Cicli interni di lezione: No
- Corsi integrativi: No
- Esercitazioni: Si
- Seminari: Si
- Attività di laboratorio: No
- Project work: No
- Visite di studio: No