

<b>Instructor's name</b>	Francesco VENTURELLI
<b>BA</b>	<b>BUSINESS PROFESSIONAL CONSULTING</b>
<b>Academic year</b>	2015-2016
<b>Term</b>	Second
<b>Credits</b>	8
<b>Subject area</b>	SECS-P/07

**Course of CPA TECHNIQUES (a.y. 2015-2016)**  
**(Prof. VENTURELLI Francesco)**

Università degli Studi di Bari Aldo Moro  
Corso di laurea specialistica in Consulenza professionale per le aziende

**Admission criteria**

BA in Business Economics

**Aims of the course**

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, financial statements analysis and business performance analysis, as well as to bankruptcy procedures.

**Course outline**

Since this course concerns professional techniques and procedures, the related theoretical bases, which are subjects of other specific courses, are considered already familiar to the students.

**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 2014, which are all analyzed in the course of Applied Accounting, focusing on the following accounting standards: OIC 9 – Write-off and impairment of tangible and intangible assets; OIC 16 – Tangible assets; OIC 17 – Consolidated financial statements and equity valuation of investments; OIC 20 – Liabilities; OIC 21 – Investments, securities and treasury shares; OIC 25 – Corporate taxes; OIC 26 – Foreign currency items; OIC 28 – Equity.

**II MODULE:**

**Financial statements analysis.**

Aims of financial statement analysis. Content and usefulness of statutory financial statements and target of financial statement analysis. Reclassification of financial statements. Balance sheet reclassification and related analysis. Income statement reclassification and related analysis. Equity solidity and considerations on

the degree of dependence from borrowings and financing in general. The analysis of financial position and structure. The analysis of the economic results and structure. Overview of financial statements ratios. The analysis of cash flows. Typologies of cash flow statements.

### **III 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.

### **IV MODULE:**

#### **Bankruptcy Procedures**

Restructuring of liabilities. Bankruptcy procedures: general aspects. Bankruptcy: assumptions; procedure; bodies involved; effects of bankruptcy; closing of bankruptcy. Arrangements with creditors: liquidation and management on a going concern assumption.

#### **Reading material**

##### **For the I MODULE:**

Riccardo Bauer, Andrea Sergiacomo, *I nuovi principi contabili OIC. Commento ed esempi pratici.*, Maggioli Editore, 2015.

##### **For the II MODULE:**

Guido Paolucci, *Analisi di bilancio. Logica, finalità e modalità applicative.*, Franco Angeli, 2014 (II edizione).

##### **For the III 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, Cap.19 - IRAP, Cap.20 - IVA, Cap.23 - Il processo tributario.

##### **For the IV 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 - Procedure Concorsuali.

#### **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