

<b>Instructor's name</b>	Papa Marco
<b>BA</b>	- <b>BUSINESS PROFESSIONAL CONSULTING</b> (Magistrale CPA) -
<b>Academic year</b>	2016/2017
<b>Term</b>	First
<b>Credits</b>	6
<b>Subject area</b>	SECS P/07

**International Financial Reporting Standards (a.a 2016/2017)**  
**(Prof. Papa Marco)**

University of Bari Aldo Moro  
**BA Business Professional Consulting**

Admission criteria

Those required by the regulation of the Business Professional Consulting Degree.

Aims of the course

To develop the technical knowledge essential to apply the accounting standards issued by the IASB. To critically assess the differences between the International Reporting Standards and the Italian GAAP.

Course outline

- The origin and the endorsement of the International Financial Reporting Standards (IFRS)
- The IASB conceptual framework
- 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](http://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: Yes/Possible

#### Tutorials

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

#### Teaching methods

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