

# Syllabus

## *Course Description*

<b>Course Title</b>	Advanced Italian Accounting Standards
<b>Course Code</b>	25448
<b>Course Title Additional</b>	
<b>Scientific-Disciplinary Sector</b>	ECON-06/A
<b>Language</b>	Italian
<b>Degree Course</b>	Master in Accounting and Finance
<b>Other Degree Courses (Loaned)</b>	
<b>Lecturers</b>	Dott. Stefano Guidantoni, Stefano.Guidantoni@unibz.it <a href="https://www.unibz.it/en/faculties/economics-management/academic-staff/person/39949">https://www.unibz.it/en/faculties/economics-management/academic-staff/person/39949</a>
<b>Teaching Assistant</b>	
<b>Semester</b>	First semester
<b>Course Year/s</b>	2
<b>CP</b>	6
<b>Teaching Hours</b>	36
<b>Lab Hours</b>	-
<b>Individual Study Hours</b>	-
<b>Planned Office Hours</b>	18
<b>Contents Summary</b>	The course examines advanced topics in Italian accounting standards, with a focus on the latest regulatory changes. It equips students with the skills to prepare and analyze financial statements under OIC standards.
<b>Course Topics</b>	After a number of changes occurred in the last years both, at national as well as at european level, concerning the financial reporting practices, the Italian Accounting Standard setter (Organismo Italiano di Contabilità - OIC) started a widespread review of the accounting standards.

	<p>Therefore, the aim of the current course is to provide students with:</p> <ul style="list-style-type: none"> <li>a) updates on the current projects undertaken by the OIC;</li> <li>b) a comprehensive knowledge and understanding of some relevant accounting standards;</li> <li>c) bridge theory and practice to make students able to "use" accounting rules to real-practical cases.</li> </ul>
<b>Keywords</b>	principi generali; Immobilizzazioni materiale; Immobilizzazioni immateriali; partecipazioni; fondi per rischi ed oneri; valutazione di crediti e debiti; imposte sul reddito; Ricavi; lavori in corso di ordinazione; leasing
<b>Recommended Prerequisites</b>	
<b>Propaedeutic Courses</b>	Principi contabili italiani
<b>Teaching Format</b>	Frontal Lectures, exercises and case studies
<b>Mandatory Attendance</b>	Suggested, but not mandatory
<b>Specific Educational Objectives and Learning Outcomes</b>	<p>ILO (Intended Learning Outcomes)</p> <p>ILO 1 – Knowledge and Understanding:</p> <p>ILO 1.1 Knowledge of economic-financial communication to stakeholders in national and international contexts</p> <p>ILO 1.2 Understanding of business models and performance measurement for planning and management control, as well as internal and external auditing methods and models</p> <p>ILO 1.3 Accounting courses will also provide expertise in specialised topics that characterise the profession of chartered accountant and auditor</p> <p>ILO 2 – Applying Knowledge and Understanding:</p> <p>ILO 2.1 Ability to develop and integrate the results of economic-financial communication into corporate decision-making models</p> <p>ILO 2.2 Ability to engage and interact competently with heads of the various functional areas of the company, with financial</p>

	<p>markets, and with professionals in corporate and tax law</p> <p><b>ILO 3 – Making Judgements:</b></p> <p>ILO 3.1 Ability to apply acquired knowledge to make managerial and operational decisions and to solve problems related to administration and finance in companies, intermediaries, and financial markets, while jointly considering multiple analytical perspectives, from economic to legal, financial, strategic, and managerial</p> <p>ILO 3.2 Ability to select data and use appropriate information to describe a problem concerning the management of companies, intermediaries, and financial markets</p> <p><b>ILO 4 – Communication Skills:</b></p> <p>ILO 4 Ability to communicate effectively, both orally and in writing, the specialised content of individual disciplines, using different registers depending on the audience and the communicative and educational purposes, and to assess the educational impact of such communication</p> <p><b>ILO 5 – Learning Skills:</b></p> <p>ILO 5.1 Ability to develop general models based on the phenomena studied</p>
<b>Specific Educational Objectives and Learning Outcomes (additional info.)</b>	
<b>Assessment</b>	<p>A. Attending students:</p> <p>The exam is in written form.</p> <p>Students are given the opportunity to take an intermediate test (MIDTERM) on the topics covered in class up to that moment.</p> <p>Students who obtain the minimum score of 18 at MIDTERM can take the final exam which will cover only the remaining topics.</p> <p>B. Non-attending students:</p> <p>Final written test</p> <p>ILOs assessed 1-5</p>
<b>Evaluation Criteria</b>	<p>Students who obtain the minimum score of 18 at MIDTERM can</p>

	take the final exam which will cover only the remaining topics.
<b>Required Readings</b>	<ul style="list-style-type: none"><li>- F. Giunta, M. Pisani, <i>Il bilancio</i>, Milano, Apogeo, (terza edizione)</li><li>- Organismo Italiano di Contabilità: Italian Accounting standards (<a href="http://www.fondazioneoic.eu/?cat=14">http://www.fondazioneoic.eu/?cat=14</a> )</li></ul>
<b>Supplementary Readings</b>	A list of additional readings will be provided during the courses and posted on the OLE platform.
<b>Further Information</b>	
<b>Sustainable Development Goals (SDGs)</b>	Quality education, Responsible consumption and production, Decent work and economic growth