

Syllabus

Course Description

Course Title	Issues in CPA profession
Course Code	25456
Course Title Additional	
Scientific-Disciplinary Sector	ECON-06/A
Language	Italian
Degree Course	Master in Accounting and Finance
Other Degree Courses (Loaned)	
Lecturers	<p>Prof. Francesco Mazzi, Francesco.Mazzi@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/48989</p> <p>Dott. Stefano Guidantoni, Stefano.Guidantoni@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/39949</p>
Teaching Assistant	
Semester	Second semester
Course Year/s	2
CP	6
Teaching Hours	36
Lab Hours	-
Individual Study Hours	-
Planned Office Hours	18
Contents Summary	<p>This course explores the main types of extraordinary corporate transactions—contributions, transformations, mergers, and demergers—highlighting their business, procedural, and accounting dimensions. By the end of the course, students will understand how these operations work and develop the skills to analyze their impact on companies.</p>

Course Topics	<ul style="list-style-type: none"> • Business Valuation; • M&A
Keywords	Tecnica Professionale
Recommended Prerequisites	
Propaedeutic Courses	There are no prerequisites, but attendance of the courses on Financial Statement Analysis and Company Valuation is recommended to follow the lessons adequately.
Teaching Format	Frontal lectures and exercises
Mandatory Attendance	Suggested, but not required
Specific Educational Objectives and Learning Outcomes	<p>ILO (Intended Learning Outcomes)</p> <p>ILO 1 – Knowledge and Understanding</p> <p>ILO 1.1 Knowledge of business models and performance measurement for planning and management control, as well as internal and external auditing methods and models.</p> <p>ILO 1.2 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 design and manage corporate restructuring and other extraordinary operations.</p> <p>ILO 2.2 Ability to engage and interact competently with heads of the various functional areas of the company, with financial markets, and with professionals in corporate and tax law.</p> <p>ILO 3 – Making Judgements</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>ILO 4 – Communication Skills</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>ILO 5 – Learning Skills</p> <p>ILO 5.1 Ability to develop general models based on the phenomena studied</p>
Specific Educational Objectives and Learning Outcomes (additional info.)	<p>Knowledge and understanding</p> <ul style="list-style-type: none"> At the end of the course, students will obtain the methodological, conceptual, and accounting basis of extraordinary operations. <p>Applying knowledge and understanding</p> <ul style="list-style-type: none"> At the course's end, students can apply knowledge to prepare a single extraordinary operation. <p>Making judgments</p> <ul style="list-style-type: none"> At the end of the course, students will be able to collect, identify and use relevant data to formulate answers to concrete and abstract problems relating to individual extraordinary operations. <p>Communication skills</p> <ul style="list-style-type: none"> At the end of the course, students will be able to use the basic economic-business language appropriately. They will be able to communicate the knowledge and skills acquired during the course clearly and specifically. <p>Learning skills</p> <ul style="list-style-type: none"> At the end of the course, students can explore the main topics related to extraordinary operations independently.
Assessment	<p>Written Examination (for both attending and not attending students).</p> <p>ILOs assessed 1-5</p>
Evaluation Criteria	<p>During the exam, each candidate will be asked 4 questions</p>
Required Readings	<p>1. Enrico Zanetti, <i>Manuale delle operazioni straordinarie</i>,</p>

	Eutekne. 2. Slides e altro materiale fornito dai docenti.
Supplementary Readings	
Further Information	
Sustainable Development Goals (SDGs)	Quality education, Decent work and economic growth, Gender equality