Syllabus

Descrizione corso

Titolo insegnamento	Bilancio nelle imprese multinazionali
Codice insegnamento	27338
Titolo aggiuntivo	
Settore Scientifico-Disciplinare	ECON-06/A
Lingua	Tedesco
Corso di Studio	Corso di laurea in Economia e Management
Altri Corsi di Studio (mutuati)	
Docenti	prof. dr. Paul Michael Pronobis, Paul.Pronobis@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/49449
Assistente	
Semestre	Secondo semestre
Anno/i di corso	3
CFU	6
Ore didattica frontale	36
Ore di laboratorio	
Ore di studio individuale	-
Ore di ricevimento previste	18
Sintesi contenuti	This course provides an advanced introduction to financial reporting in multinational contexts, with particular emphasis on the preparation and interpretation of consolidated financial statements in accordance with International Financial Reporting Standards (IFRS). Topics covered include the accounting treatment of investments, the purchase method, full consolidation and the equity method applied to associates and joint ventures. The effects of foreign currency transactions on accounting are also discussed. foreign currency transactions, the translation of financial statements of foreign subsidiaries and selected advanced

	consolidation issues. Upon completion of the course, students will be able to critically analyse complex group structures and apply consolidation techniques in accordance with international standards.
Argomenti dell'insegnamento	- Principles of group accounting in accordance with IFRS. - Mandatory preparation and scope of consolidation. - Principle of uniformity and currency translation. - Consolidation" of joint ventures and associated companies. - Necessary components of the IFRS consolidated financial statements. - Special features of consolidation (e.g. foreign currency translation, hedging, special purpose entities).
Parole chiave	Group accounting, special features of consolidation, foreign currency translation, hedging
Prerequisiti	Basic knowledge of IFRS is helpful.
Insegnamenti propedeutici	
Modalità di insegnamento	Lectures and exercises
Obbligo di frequenza	No compulsory attendance - but attendance is recommended
Obiettivi formativi specifici e risultati di apprendimento attesi	ILO (Intended Learning Outcomes) ILO 1 Knowledge and understanding ILO 1.1 Knowledge of tools for statically, dynamically and comparatively analysing data on individuals, firms and the economy ILO 1.2 Knowledge of the IT tools required for reading and analysing economic data and models ILO 1.3 Knowledge of international accounting systems and double-entry bookkeeping for recording and evaluating business transactions ILO 1.4 Knowledge and understanding of the international financial environment, multinational risk defence techniques and competitive strategies of global banks ILO 2 Ability to apply knowledge and understanding ILO 2.1 Be able to apply international accounting standards to the different contexts of business reality

	ILO 2.2 Be able to analyse financial statements using accounting ratios and communicate the results in accordance with international professional standards ILO 2.3 be able to apply the main theories of capital, foreign exchange and commodity markets to current observable data, including international data ILO 2.4 Know how to analyse economic data using spreadsheets or other appropriate software ILO 3 Making judgements ILO 3.1 recognise the key issues in complex decision-making situations ILO 3.2 critically analyse the facts and the situations to be dealt with ILO 3.3 find the necessary information in databases, legal sources and scientific literature ILO 4 Learning skills ILO 4.1 Critically analyse and integrate data, information and future experiences, including using advanced software
Obiettivi formativi specifici e risultati di apprendimento attesi (ulteriori info.)	
Modalità di esame	written examination
Criteri di valutazione	Clarity of answers, ability to synthesise, judgement and critical thinking.
Bibliografia obbligatoria	Pellens, B., Fülbier, R.U., Gassen, J., & Sellhorn, T. (2021): International Accounting, 11th ed, Stuttgart.
Bibliografia facoltativa	Coenenberg, A.G., Haller, A., & Schultze, W. (2021): Financial statements and financial statement analysis, 26th ed., Stuttgart.
Altre informazioni	
Obiettivi di Sviluppo Sostenibile (SDGs)	Istruzione di qualità