

Syllabus

Kursbeschreibung

Titel der Lehrveranstaltung	Themen für Wirtschaftsprüfer
Code der Lehrveranstaltung	25456
Zusätzlicher Titel der Lehrveranstaltung	
Wissenschaftlich-disziplinärer Bereich	SECS-P/07
Sprache	Italienisch
Studiengang	Master in Accounting und Finanzwirtschaft
Andere Studiengänge (gem. Lehrveranstaltung)	
Dozenten/Dozentinnen	
Wissensch. Mitarbeiter/Mitarbeiterin	
Semester	Zweites Semester
Studienjahr/e	2
KP	6
Vorlesungsstunden	36
Laboratoriumsstunden	-
Stunden für individuelles Studium	-
Vorgesehene Sprechzeiten	18
Inhaltsangabe	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.
Themen der Lehrveranstaltung	
Stichwörter	

Empfohlene Voraussetzungen	
Propädeutische Lehrveranstaltungen	
Unterrichtsform	
Anwesenheitspflicht	Suggested, but not required
Spezifische Bildungsziele und erwartete Lernergebnisse	<p>Knowledge and understanding:</p> <p>Master's degree graduates should be able to acquire an advanced level of preparation that allows for an in-depth and integrated view of accounting and budgeting and planning and management control issues. These learning outcomes are achieved through an advanced knowledge and understanding</p> <ul style="list-style-type: none"> - of economic-financial communication to stakeholders in national and international contexts; - of economic-business models and performance measurement for planning and management control of internal and external audit models and methods. <p>Accounting courses will also enable students to acquire skills in specialised topics that characterise the profession of chartered accountants and auditors.</p> <p>Applying knowledge and understanding:</p> <p>Ability to apply knowledge in the area of Accounting for the analysis and solution of complex problems in national and international interdisciplinary contexts</p> <p>Ability to apply knowledge in the area of Accounting to develop and integrate the results of economic-financial communication into business decision-making models</p> <p>Ability to apply knowledge in the area of Accounting for the design and management of corporate restructuring and other extraordinary operations</p> <p>Ability to apply knowledge in the area of Accounting in order to be able to dialogue and interact in a competent manner with the managers of the various company functional areas, with financial markets and with corporate and tax law professionals</p> <p>Making judgements:</p> <p>Ability to apply the knowledge acquired to make managerial and operational decisions and to solve problems in the administration</p>

	<p>and finance of companies, intermediaries and financial markets, jointly taking into consideration multiple perspectives of analysis, from the economic to the legal, financial, strategic, managerial. Ability to select data and use appropriate information to describe a problem concerning the management of companies, intermediaries and financial markets.</p> <p>Ability to relate models and empirical evidence in the study of companies, intermediaries and financial markets.</p> <p>Communication skills:</p> <p>Ability to communicate effectively in oral and written form the specialised contents of the individual disciplines, using different registers according to the recipients and the communicative and didactic purposes, and to evaluate the formative effects of its communication</p> <p>Learning skills:</p> <p>a) ability to use information technology autonomously to carry out bibliographic research and investigations and for one's own training and updating</p> <p>b) ability to identify thematic links and establish relationships between different cases and contexts of analysis</p> <p>c) ability to frame a new problem systematically and to generate appropriate taxonomies</p> <p>d) ability to develop general models from the phenomena studied.</p>
Spezifisches Bildungsziel und erwartete Lernergebnisse (zusätzliche Informationen)	
Art der Prüfung	
Bewertungskriterien	
Pfichtliteratur	
Weiterführende Literatur	
Weitere Informationen	
Ziele für nachhaltige Entwicklung (SDGs)	