

# Syllabus

## *Course Description*

Course Title	Issues in CPA profession
Course Code	25456
Course Title Additional	
Scientific-Disciplinary Sector	SECS-P/07
Language	Italian
Degree Course	Master in Accounting and Finance
Other Degree Courses (Loaned)	
Lecturers	
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	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.
Course Topics	
Keywords	
Recommended Prerequisites	
Propaedeutic Courses	
Teaching Format	
Mandatory Attendance	Suggested, but not required

<p><b>Specific Educational Objectives and Learning Outcomes</b></p>	<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"> <li>- of economic-financial communication to stakeholders in national and international contexts;</li> <li>- of economic-business models and performance measurement for planning and management control of internal and external audit models and methods.</li> </ul> <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 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.</p> <p>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</p>
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	<p>companies, intermediaries and financial markets.</p> <p>Communication skills: 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: a) ability to use information technology autonomously to carry out bibliographic research and investigations and for one's own training and updating b) ability to identify thematic links and establish relationships between different cases and contexts of analysis c) ability to frame a new problem systematically and to generate appropriate taxonomies d) ability to develop general models from the phenomena studied.</p>
<b>Specific Educational Objectives and Learning Outcomes (additional info.)</b>	
<b>Assessment</b>	
<b>Evaluation Criteria</b>	
<b>Required Readings</b>	
<b>Supplementary Readings</b>	
<b>Further Information</b>	
<b>Sustainable Development Goals (SDGs)</b>	