

Syllabus

Kursbeschreibung

Titel der Lehrveranstaltung	Fortgeschrittenes Accounting
Code der Lehrveranstaltung	25402
Zusätzlicher Titel der Lehrveranstaltung	
Wissenschaftlich-disziplinärer Bereich	SECS-P/07
Sprache	Englisch
Studiengang	Master in Accounting und Finanzwirtschaft
Andere Studiengänge (gem. Lehrveranstaltung)	
Dozenten/Dozentinnen	Dott. Luca Menicacci, Luca.Menicacci@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/39639
Wissensch. Mitarbeiter/Mitarbeiterin	Dott. Fabio Zanderigo Jona
Semester	Erstes Semester
Studienjahr/e	1
KP	6
Vorlesungsstunden	36
Laboratoriumsstunden	-
Stunden für individuelles Studium	-
Vorgesehene Sprechzeiten	18
Inhaltsangabe	<ul style="list-style-type: none"> • The course provides students with the comprehensive accounting knowledge required to analyze complex business transactions within multinational contexts. • It examines the impact of these situations on financial reporting and explores how accounting choices affect capital markets and stakeholder decisions. • Students will develop the analytical skills required to evaluate

	<p>complex accounting scenarios in international business environments.</p> <ul style="list-style-type: none"> The course is based on International Financial Reporting Standards (IFRS), but include some comparison with Italian and US GAAP.
Themen der Lehrveranstaltung	<p>This course provides comprehensive coverage of advanced accounting principles essential for multinational organizations. Throughout the course, primary emphasis is placed on International Financial Reporting Standards (IFRS), which are referenced below alongside each topic.</p> <p>The course begins with a review of financial statement presentation (IAS 1, IAS 7, IAS 24, IFRS 5) to establish a foundational understanding. The curriculum progresses through increasingly complex topics, including accounting for income taxes (IAS 12), impairment of assets (IAS 36), primary and derivative financial instruments (IAS 28, IAS 32, IFRS 9). One of the core topics of the course is accounting for business combinations (IFRS 3), which is essential for understanding financial reporting aspects in M&A transactions. The course ends with an analysis of global operations and foreign currency transactions (IAS 21).</p>
Stichwörter	Financial Reporting, International Accounting, Accounting Choices, Intercompany investments, IFRS
Empfohlene Voraussetzungen	Students should master financial reporting and international accounting (IFRS) at an intermediate level.
Propädeutische Lehrveranstaltungen	
Unterrichtsform	Lectures combined with exercise and case sessions (in person).
Anwesenheitspflicht	Strongly 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

	<p>models and methods.</p> <p>The Accounting courses will also enable graduates to acquire skills in specialised subjects that characterise the profession of chartered accountants and auditors.</p> <p>Master graduates should be able to acquire an advanced level of preparation that allows for an articulated and integrated view of the finance issues of companies, financial intermediaries, financial institutions and markets. These learning outcomes are achieved through an advanced knowledge and understanding</p> <ul style="list-style-type: none"> - of the economic-financial planning and evaluation of new investments; - of the characteristics associated with extraordinary moments in corporate management, such as capital transactions, recourse to financial markets, mergers and acquisitions, corporate crisis and reorganisation; - the problems and techniques of the organisation and financial management of companies and financial intermediaries; - the fundamentals of corporate finance for the correct application of, for example, decision-making models and financial data and risk management to treasury management; - the management and economic models of the different types of intermediaries, market microstructure, the operational efficiency of financial markets and the impact of financial markets on the economic conditions of intermediaries; - a wide range of investment, financing and risk management instruments, starting with the fundamentals of portfolio diversification and classical asset pricing and risk measurement models; - the specific finance topics that characterise the profession of financial analyst, portfolio manager, chief financial officer (CFO), chief administrative officer, controller, internal auditor and business consultant. <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>
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	<p>Ability to apply knowledge in the area of Accounting for the design and management of corporate restructuring and other extraordinary transactions</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 corporate functional areas, with financial markets and with corporate and tax law professionals</p> <p>Making judgement:</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 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	<p>1) Final Exam: The final exam is a combination of multiple-choice questions, cases, and exercises. The questions are designed to assess the acquisition of knowledge and understanding, the ability to apply concepts to new situations, and the student's capacity to analyze and report on complex business transactions. The final exam covers all course topics for non-attending students, while it covers just the second part of the course topics for attending students.</p> <p>2) Midterm Exam (attending students only): The midterm exam follows the same format as the final exam, combining multiple-choice questions, cases, and exercises with the same assessment objectives. The midterm exam covers the first part of the course topics.</p> <p>3) Group Assignment (attending students only): A written case study will be assigned during the semester to be completed collaboratively. This assignment assesses students' ability to work in teams while analyzing and solving complex accounting issues.</p> <p>- Assessment Objectives: All assessment components evaluate students' knowledge acquisition, practical application skills, and ability to analyze and report on complex business transactions.</p>
Bewertungskriterien	<p>Non-attending students: Final exam: 100%</p> <p>Attending students: Final exam: 40-45% Midterm exam: 30-35% Group assignment: 25%</p> <p>Attending students must pass each of the above to have a passing grade in the course.</p> <p>The attending students' total grade will weigh the final exam more heavily if students do better on the final than on the midterm exam. That is, the final score in the course will be determined using the following formula:</p>

	<p>Final score = $0.25 \times (\text{group assig.}) + \text{Max} \{ (0.30 \times \text{midterm exam score} + 0.45 \times \text{final exam score}), (0.35 \times \text{midterm exam score} + 0.40 \times \text{final exam score}) \}$</p>
Pfichtliteratur	<ul style="list-style-type: none"> • Kieso, Donald E., Jerry J. Weygandt and Terry D. Warfield. <i>Intermediate Accounting: IFRS Edition</i>. 4th edition. Wiley, 2020. <p><i>or alternatively</i></p> <ul style="list-style-type: none"> • Kieso, Donald E., Jerry J. Weygandt and Terry D. Warfield. <i>Intermediate Accounting IFRS, International Adaptation</i>, 5th Edition. Wiley, 2024. • Herauf, D. and C. Mbagwu, <i>Modern Advanced Accounting in Canada</i>. 10th edition. McGraw-Hill, 2022.
Weiterführende Literatur	<ul style="list-style-type: none"> • International Accounting Standard Board. <i>International Financial Reporting Standards</i>, available at www.ifrs.org and on the OLE platform. • Additional material will be available for downloading from the OLE platform.
Weitere Informationen	<p>Advance reading of case studies will be required for some sessions, and the cases will be made available at least one week in advance. Students are expected to have read the case material before coming to class.</p> <p>Some practice problems and exercises (workbooks) are recommended to strengthen technical knowledge. Students are required to try to solve the practice problems and exercises before coming to class. The solutions to these problems will be demonstrated during exercise sessions and made available on the OLE platform.</p> <p>Students should be reading a financial newspaper (like the Financial Times, the Wall Street Journal, or The Economist) on a regular basis to find stories related to the material covered in the course. Some of these stories will be posted on the OLE platform and discussed in class.</p>
Ziele für nachhaltige Entwicklung (SDGs)	<p>Menschenwürdige Arbeit und Wirtschaftswachstum, Hochwertige Bildung</p>