

Syllabus

Kursbeschreibung

Titel der Lehrveranstaltung	LAB Staatsexamen Wirtschaftsprüfer
Code der Lehrveranstaltung	25431
Zusätzlicher Titel der Lehrveranstaltung	
Wissenschaftlich-disziplinärer Bereich	NN
Sprache	Italienisch
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	
Semester	Zweites Semester
Studienjahr/e	2
KP	3
Vorlesungsstunden	18
Laboratoriumsstunden	-
Stunden für individuelles Studium	-
Vorgesehene Sprechzeiten	9
Inhaltsangabe	<ul style="list-style-type: none"> • The main objective of this course is to prepare the students to successfully take the written part of the CPA exam (Italian Dottore Commercialista). • The course deals with key aspects of professional subjects and their application to case studies, essential to successfully attend the Italian CPA Exam. • The course adopts a multidisciplinary approach to examine

	M&A transactions and corporate reorganizations with their related accounting, civil law, and tax aspects, including business valuation considerations.
Themen der Lehrveranstaltung	<p>The course covers key aspects of professional subjects and their application to case studies, which are essential for successfully passing the Italian CPA Exam.</p> <p>Different aspects of mergers and acquisitions, along with other corporate reorganizations, will be analyzed using an interdisciplinary approach. The analysis of topics will focus on tax, company law, and accounting issues.</p> <p>The exercises will involve one or more of the following subjects:</p> <ol style="list-style-type: none"> 1. Corporate valuation: introduction to valuation methods based on cost approach, economic value added (EVA), economic income (UEC), income approach, and discounted cash flows (DCF). Empirical methods (market approach). 2. Mergers & Acquisitions: Asset deal versus share deal: tax, company law, and accounting issues. Merger, split-up (demerger), and spin-off of companies: tax, company law, and accounting issues.
Stichwörter	CPA (Italian Dottore Commercialista), Valutazione d'azienda, Operazioni Straordinarie
Empfohlene Voraussetzungen	Attendance in the following courses is strongly recommended: Tecnica Professionale (highly recommended), Advanced Accounting, Principi Contabili Italiani (advanced), Advanced Financial Statement Analysis, Diritto Commerciale (advanced), Diritto Tributario (advanced).
Propädeutische Lehrveranstaltungen	
Unterrichtsform	After a brief theoretical introduction of course topics, the concepts will be applied in the solution of CPA Exam papers drawn from previous exam sessions or prepared by the instructor.
Anwesenheitspflicht	Strongly recommended
Spezifische Bildungsziele und erwartete	<p>Knowledge and understanding:</p> <p>Master's degree graduates should be able to acquire an advanced</p>

Lernergebnisse	<p>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 graduates to acquire skills in specialised subjects that characterise the profession of chartered accountants and auditors."</p> <p>Master's graduates should be able to acquire knowledge of the legal instruments that enable them to deal with the management issues of companies and financial intermediaries, as well as an understanding of the mechanisms of the functioning of financial markets. These learning outcomes are achieved through an advanced knowledge and understanding</p> <ul style="list-style-type: none"> - of the principles of contract law and commercial law to be considered in the management strategies of companies and financial intermediaries; - of tax law principles for the definition of the company's tax policy, also in an international perspective; - the principles of bankruptcy law for the management of company crises, restructuring and risks; - of banking and financial law principles affecting the management of financial institutions and financial investments; - the impact of taxation on business decision-making models." <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 in business decision models</p> <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</p>
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	<p>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>Ability to apply knowledge in the area of Law in order to evaluate and decide the legal form of the organisation, also in relation to interactions with its stakeholders</p> <p>Ability to apply knowledge in the area of Law to analyse and integrate legal and fiscal effects in the design and implementation of corporate restructuring operations and other extraordinary operations, also in an international context</p> <p>Ability to apply knowledge in the area of law to be able to dialogue and interact critically and competently with corporate and tax law professionals</p> <p>Making judgements:</p> <p>Ability to apply acquired knowledge 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 economic to 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</p>
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	<p>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>A. Attending students:</p> <ul style="list-style-type: none"> - Group Assignments, based on examination papers required under the CPA exam; - Case Study (Guest Lecture); - Written test in the form of a CPA exam simulation, with multiple-choice questions. <p>B. Non-attending students:</p> <p>Single written final exam in the form of a CPA exam simulation. The final exam is one of the examination papers required under the CPA exam, drawn from past CPA exam sessions.</p>
Bewertungskriterien	<p>A. Per gli studenti frequentati:</p> <ul style="list-style-type: none"> - Assignments (60%); - Case study/guest lecture (10%) - Written final test (30%). <p>B. Per i non frequentati:</p> <ul style="list-style-type: none"> - Single written final exam (100%).
Pflichtliteratur	<ul style="list-style-type: none"> • OIV - Organismo Italiano di Valutazione. PIV - Principi Italiani di Valutazione. Hoepli, 2015 • Confalonieri, Marco. Trasformazione, Fusione, Conferimento, Scissione E Liquidazione Delle Società : Aspetti Civilistici, Contabili E Fiscali Delle Operazioni Straordinarie. 34a Edizione. ed. Milano: Gruppo 24 Ore, 2019. Print.
Weiterführende Literatur	<ul style="list-style-type: none"> • Damodaran, Aswath. Damodaran on Valuation : Security Analysis for Investment and Corporate Finance (2006). • Examination papers of previous CPA exams, provided on OLE.
Weitere Informationen	
Ziele für nachhaltige Entwicklung (SDGs)	Menschenwürdige Arbeit und Wirtschaftswachstum, Hochwertige Bildung