

# Syllabus

## *Course Description*

Course Title	Advanced Taxation Law
Course Code	25406
Course Title Additional	
Scientific-Disciplinary Sector	GIUR-08/A
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	The course provides students with a comprehensive and detailed analysis of advanced institutions in the general and special areas of tax law, with particular reference to tax assessment, tax avoidance, tax proceedings, corporate taxation, cross-border incomes, VAT Groups, register tax, inheritance and gift tax and local taxes.
Course Topics	
Keywords	
Recommended Prerequisites	
Propaedeutic Courses	
Teaching Format	
Mandatory Attendance	Strongly suggested, but not required

<p><b>Specific Educational Objectives and Learning Outcomes</b></p>	<p>Knowledge and understanding:</p> <p>Master's graduates should be able to acquire a 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 functioning of financial markets. These learning outcomes are achieved through an advanced knowledge and understanding</p> <ul style="list-style-type: none"> <li>- of the principles of contract law and commercial law to be considered in the management strategies of companies and financial intermediaries;</li> <li>- of tax law principles for the definition of the company's tax policy, also in an international perspective;</li> <li>- the principles of bankruptcy law for the management of company crises, restructuring and risks;</li> <li>- of banking and financial law principles affecting the management of financial institutions and financial investments;</li> <li>- the impact of taxation on business decision-making models."</li> </ul> <p>Applying knowledge and understanding:</p> <p>Ability to apply knowledge in the area of Law to assess and decide on 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 the 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</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>	