

Allegato n. 1

PROGETTO DIDATTICO/FORMATIVO

ATTENZIONE – La presente scheda deve essere compilata in tutte le sue parti.

È necessario compilare tutti i campi utilizzando il carattere **Times New Roman, stile Normale a dimensione 10**, inserendo in ciascun campo al **massimo 3600 caratteri, spazi inclusi**.

La stessa scheda va inoltre trasmessa, entro e non oltre il 25 luglio 2019, all'indirizzo di posta elettronica: gepli@lumsa.it contestualmente alla domanda.

1. Dipartimento	Giurisprudenza, Economia, Politica e Lingue moderne
2. Corso di studi in	Management and Finance L77
3. Insegnamento	Denominazione in italiano:
	Denominazione in inglese: Financial and Reporting Analysis
4. Periodo insegnamento	Primo semestre
5. N. ore insegnamento	40
6. Settore Scientifico-Disciplinare (SSD)	SECS-P07
7. N. tot. Crediti Formativi Universitari (CFU) / ECTS	6
8. Cognome e nome	Giorgio Alessio Acunzo
9. E-mail da pubblicare sul web	g.acunzo@lumsa.it
10. Titolo del corso <i>(solo per la L-12)</i>	Italiano/inglese:
11. Contenuti del corso <i>Massimo 3600 caratteri, spazi inclusi</i>	Italiano:
	Inglese: The course provides participants with an overview of financial accounting according to International Financial Reporting Standards (IFRS) and outlines the method and the techniques that are needed to analyses and understand IFRS Financial Statements. It outlines the specifics of IFRS and gives a deep knowledge of selected IFRS standards by focusing on the main areas. Furthermore, the new conceptual framework which forms the basis for IFRS will be analyzed in connection with standards on presentation and disclosures. Those not attending the classes will be provided with the same material discussed during the course that encompasses both theories based on publicly available IFRSs and real life examples

	<p>derived from the Illustrative financial statements that are freely downloadable both from the course page and from the EY global web IFRS web site.</p>
<p>12. Testi di riferimento</p>	<p>IFRS and selected documents provided to the student that will be also available to students not attending the classes.</p> <p>Username e password must be requested to the secretariat or to the Professor</p>
<p>13. Obiettivi formativi <i>Massimo 3600 caratteri, spazi inclusi</i></p>	<p>Italiano:</p> <p>Inglese: The major educational objective of the course is to read and analyze Financial Statements in accordance with International Financial Reporting Standards.</p> <p>By attending this course, students acquire a good knowledge of the key concepts and elements of financial accounting according to IFRS. They learn about the importance of the conceptual framework, on which the principles of accounting standards are based. Students acquire practice-relevant knowledge in some selected areas of IFRS like revenue recognition, property, plant and equipment, intangible assets, asset impairment, financial assets, financial liabilities and equity. At the end of course students will be able to read IFRS Financial Statement. This course helps them to understand, read and critically evaluate the main specifics of IFRS accounting as well as to apply IFRS recognition and measurement rules to typical situations independently.</p>
<p>14. Prerequisiti <i>Es. conoscenza di lingue straniere o altro tipo di conoscenze</i></p>	<p>Basic knowledge of financial accounting.</p> <p>Good knowledge of English language</p>
<p>15. Metodi didattici</p>	<p>The course consists of lectures, practical examples and discussions, which set out to explain the key concepts of IFRS and their application in practice. The lectures are partly based on international textbooks and partly on the text of IFRS standards. Relevant chapters in the books and additional material will be announced throughout the course. Students will read throughout the course real life examples selected from Financial Statements. Furthermore, illustrative financial statements will be used to ongoing test the level of understanding of the topics presented. Students not attending will be granted access to the same material presented during the course that is based on publicly available IFRSs.</p>
<p>16. Descrizione delle modalità e dei criteri di verifica dell'apprendimento</p>	<p>Italiano:</p> <p>Inglese: The exam aims at evaluating the knowledge acquired, the understanding of the topics and reasoning abilities of the students. The exam is written with a mix of True-False and multiple choice questions. Students may consider to add verbal discussions to</p>

	further show their knowledge of IFRSs.
17. Criteri per l'assegnazione dell'elaborato finale	None
18. Risultati di apprendimento attesi (secondo i descrittori di Dublino): <i>Conoscenza e capacità di comprensione</i>	At the end of the course students will be able to read, understand, and analyse financial statements prepared in accordance with international accounting standards (IFRS), their use and the financial reporting preparation at individual and consolidated level.
19. Risultati di apprendimento atteso (secondo i descrittori di Dublino): <i>Conoscenza e capacità di comprensione applicate</i>	Students will be able to analyze and interpret - with professional skepticism – the IFRS financial reporting of entities.
20. Risultati di apprendimento atteso (secondo i descrittori di Dublino): <i>Autonomia di giudizio</i>	Develop thought process and analytical reading of financial information; Use appropriate techniques of financial reporting analysis.
21. Risultati di apprendimento atteso (secondo i descrittori di Dublino): <i>Abilità comunicative</i>	Communicate effectively and clearly in written and oral formats. Understanding financial IFRS jargon. Prepare and write reports.
22. Risultati di apprendimento atteso (secondo i descrittori di Dublino): <i>Capacità di apprendere</i>	Ability to independently acquire further knowledge in the field of international accounting financial reporting standards, either a consolidated one or regarding the most recent developments and independent reading and analysis of financial information in the financial reporting.