# INTERNATIONAL FINANCIAL REPORTING (February - May 2010) P. Tettamanzi, E. Montani F. Aramini, A. Garbella, A. Baielli, I. Spertini, P. Rota

# **CONTENTS**

### **Objective of the course**

EEC regulation n. 1606/2002 of July 19, 2002 forces all the listed companies within the European Community to issue their Consolidated Financial Statements according to the international accounting standards (IAS/IFRS).

The Italian ruler, with the Legislative Decree n. 38/2005, showed his will to extend the use of IAS/IFRS, which, have become mandatory also for the Financial Statements of listed companies starting from financial periods closed or running during 2006.

The aim of this course is to teach the general principles of IAS/IFRS, the structure of Financial Statements compliant with IAS/IFRS and the recognition and assessment rules provided by the new accounting principles for the key assets, through theoretical lessons, cases and practical exercises. The issues related to the transition to the new system of accounting principles will also be treated.

## **Textbooks**

- M. Comoli, F. Corno, A. Viganò (edited by), Il bilancio secondo gli IAS, Giuffrè, Milano, 2006.
- Barry J. Epstein, Eva K. Jermakowicz, Wiley IFRS 2010: Interpretation and Application of International Financial Reporting Standards, 2010.
- P. Tettamanzi (edited by), *Principi contabili internazionali. L'adozione degli IAS/IFRS in Italia. Una ricerca empirica*, Pearson Education, 2008.

### Assessment

The assessment is based on a written exam at the end of the course. To pass the exam the student needs to achieve a grade higher than 18/30.

For attending students only, the exam is made of two written tests (mid-term test plus final test). Sufficiency in both tests is required to pass the exam (sufficiency = grade higher than 18/30).

## **Communication**

#### *Office time and email*

Your teachers will be happy to hold one-to-one meetings with you to answer any questions you might have. You can find their office time by checking on the LIUC website: <u>www.liuc.it</u> or by sending an email to the teachers (teachers' email address can be found on the same website). For any further questions regarding the course, please contact the teachers via email.

#### **Detailed outline**

<u>SESSION 1</u> February 24 09.00-11.00	Why IAS/IFRS? The conceptual framework of the IASB
	IAS 1:
	Presentation of Financial Statements:
	Income Statement
	Balance Sheet
	P. Tettamanzi
<u>SESSION 2</u> March 3 09.00-11.00	IAS 16:
	Accounting for Tangible Assets and Valuing Tangible Assets
	Depreciation. Historical Cost and Revaluation Model
	P. Tettamanzi
<u>SESSION 3</u> March 9 09.00-11.00	IAS 38:
	Accounting for Intangible Assets and Valuing Intangible Assets
	Amortisation. Historical Cost and Revaluation Model
	P. Tettamanzi
SESSION 4	IAS 36:
March 10	Impairment test
09.00-11.00	P. Tettamanzi

March 16     Cases and exercises       09.00-11.00     P. Tettamanzi       SESSION 6     IAS 11:       March 17     Work in progress       09.00-11.00     P. Tettamanzi       SESSION 7     Review session       March 23     Cases and exercises       09.00-11.00     P. Tettamanzi       SESSION 8-9     IAS 12:       March 24     Income Taxes       09.00-13.00     F. Aramini, CMS Adonnino Ascoli & Cavasola Scamoni       SESSION 10     Review session       March 30     Cases and exercises       09.00-11.00     P. Tettamanzi       SESSION 11     Mid tern test (for attending students only)       March 31     Q9.00-13.00       SESSION 12     A.S 2 and IAS 39:       April 14     As2 and IAS 39:       April 14     A Baielli, Deloitte Consulting       09.00-12.00     A. Garbella, Deloitte Consulting       09.00-12.00     A. Garbella, Deloitte Consulting       09.00-11.00     E. Montani       SESSION 15     IAS 2:       April 27     Accounting for Inventories and Valuing Inventories: FIFO, Weighted Average Cost		Paview econion
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