



UNIVERSITÀ DI PISA

FINANCIAL ACCOUNTING AND IAS/IFRS

MARCO ALLEGRINI

Anno accademico
CdS

2018/19
CONSULENZA PROFESSIONALE
ALLE AZIENDE
485PP
6

Moduli
FINANCIAL ACCOUNTING
AND IAS/IFRS

Settore/i
SECS-P/07

Tipo
LEZIONI

Ore
42

Docente/i
MARCO ALLEGRINI
SILVIA FERRAMOSCA

Obiettivi di apprendimento

Conoscenze

Financial statements
Accounting standards

Modalità di verifica delle conoscenze

Written exam

Comportamenti

Problem solving

Prerequisiti (conoscenze iniziali)

Fundamentals of accounting

Programma (contenuti dell'insegnamento)

The regulatory and conceptual framework

The need for regulation
Generally accepted accounting practice
The International Accounting Standard Board (IASB)
The Conceptual Framework

Presentation of financial statements

Components of financial statements
The statement of financial position
The statement of comprehensive income
Statement of cash flows
The statement of changes in equity
The notes to the financial statements
Segmental Analysis
Management commentary

Accounting policies, accounting estimates and errors

Property, plant and equipment

Recognition
Measurement
Depreciation
Borrowing costs
Government grants
Investment properties

Intangible Assets



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Recognition
Measurement
Amortization
Goodwill
Business combinations

Impairment of Assets

Indication of impairment
Recoverable amount
Cash generating unit

Non current assets held for sale and discontinued operations

Leases

Classification of leases
Accounting for operating leases
Accounting for finance leases

Inventories

Cost of inventories
Net realisable value

Financial instruments

Classification
Measurement

Provisions and events after the reporting period

Recognition of a provision
Measurement of a provision
Contingent liabilities and contingent assets
Events after the reporting period

Revenue from contracts with customers

Identifying the contract
Identifying the performance obligations
Determining the transaction price
Allocating the transaction price
Satisfaction of performance obligations
Contract costs

Bibliografia e materiale didattico

TEXTBOOK:

Alan Melville, International Financial Reporting. A Practical Guide, 6th Edition, Pearson, chapters:

1. The regulatory framework
3. Presentation of Financial Statements
4. Accounting Policies, accounting estimates and errors
5. Property, plant and equipment
6. Intangible assets
7. Impairment of assets
8. Non-current assets held for sale and discontinued operations
9. Leases
10. Inventories
11. Financial Instruments
12. Provisions and events after the reporting period
13. Revenue from contracts with customers
16. Statement of Cash Flows
24. Segment Analysis

[Slides](#) and other teaching materials posted on the courses' web page (Moodle)

Modalità d'esame

Written exam

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