



# UNIVERSITÀ DI PISA

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## 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

Ultimo aggiornamento 01/02/2019 17:08