



UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Planning, Fiscal & Company Consulting - 1

1920-3-E1802M123-E1802M135M-T1

Course title

Degree course "Economics and business administration"

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duration: 35 hours

5 credits

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<http://www.diseade.unimib.it/>

<http://www.elearning.unimib.it>

Topics and course structure

Part I – Introduction to corporate taxation and t...

Corporate taxes

Part II – General aspects of extraordinary transactions

Objectives

The course aims to provide students with the basic knowledge relating to business taxation, tax planning and the determination of taxable income of companies. The course also provides the basic knowledge relating to the civil, accounting and tax aspects of extraordinary corporate transactions.

The course aims to provide administrative and accounting know-how relating to tax reporting techniques and the methods necessary to comply with the rules of the Civil Code, national and international accounting principles and the current tax regulations functional to the practicing as a chartered accountant and business consultant.

Methodologies

The course will take place with lectures during which case studies will be presented and discussed.

Discussion sessions will be held on current tax issues.

Will be organized seminars focus with testimonials from professionals and consultants.

Online and offline teaching materials

Recommended reading for the programme on tax corporate:

- Tesauro F., *Istituzioni di diritto tributario*, UTET, last edition

Recommended reading for the programme on extraordinary operations:

- Confalonieri M., *Trasformazione, fusione, conferimento, scissione e liquidazione delle società, Aspetti civilistici, contabili e fiscali delle operazioni straordinarie*, Il sole 24 ore, last edition

Slides, educational handouts

Scientific and technical papers

Programme and references for attending students

PART I

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LOCAL TAXATION ON PRODUCTION ACTIVITIES - IRAP

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Programme and references for non-attending students

No specific programs and bibliography are provided for non-attending students.

Assessment methods

Methods: the exam consists of an oral exam with traditional methods and assessments in the appeal sessions included in the academic calendar.

Office hours

To book an appointment please send an e-mail to anna.detoni@unimib.it

Department : Scienze Economico-Aziendali e Diritto per l'Economia

Programme validity

This program is valid for the academic year

Course tutors and assistants
