



UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Planning, Fiscal & Company Consulting - 2

1920-3-E1802M123-E1802M135M-T2

Learning objectives

The course aims to provide students with the basic knowledge related to extraordinary business operations, corporate taxation, the determination of taxable income and the company's tax structure. The student will be able to acquire the main methodologies and techniques for the analysis of corporate transactions and taxation that are functional to the business consultancy.

Contents

The tax and corporate planning and consultancy module allows students to deepen the legal, accounting and tax issues related to the sale and the transfer of company, and mergers and demergers, transformation and voluntary liquidation. In addition, an analysis of transfer corporate taxation will be provided with details on the determination of business income and the taxation regime for partnerships and corporations.

Detailed program

TAX AND CORPORATE PLANNING AND ADVICE

5 Formative credits (35 hours)

Detailed Programme

PART I - Extraordinary operations

Company sale: legal, accounting and fiscal aspects, the notion of Economic Capital

Business valuation methods

Conferment of company: legal, accounting and tax aspects

Transformation: legal, accounting and fiscal aspects

Merger: legal, accounting and tax aspects

Demerging: legal, accounting and tax aspects

Voluntary liquidation: legal, accounting and tax aspects

PART II - Business income

Introduction to corporate taxation

The concept of tax planning (outline)

AX ON THE INCOME OF COMPANIES - IRES

The qualification of business income

General principles on the determination of business income: from the statutory result to the taxable income

The national fiscal consolidation

REGIONAL TAX ON PRODUCTION ACTIVITIES - IRAP

Regulatory requirements and taxable persons

The tax base of joint-stock companies

The tax base for companies of individuals and sole proprietorships.

The deductions from the taxable amount and the determination of the tax

VALUE ADDED TAX - VAT

Subjective, objective and territorial conditions: general principles and operational details

The categories of transactions relevant for VAT purposes

Tax liability and territoriality for supplies of goods and services

Tax base, revenue and deduction

Prerequisites

Passing of the Financial Accounting and Financial Statement examination

Teaching methods

Sessions of frontal teaching, discussion of case studies and carrying out written exercises. Participation and discussion in the classroom on current issues will be stimulated. Some interventions will be organized with testimonies from consultants and practitioners.

Assessment methods

During the course two intermediate tests will be carried out through written tests. The first intermediate test will concern only a first part of the program that will be communicated at the beginning of the course. Those who pass the first test will have access to the second intermediate written test. Students who pass the two intermediate written tests will be able to directly access the oral exam that will have the overall program as their object. Those who do not pass the intermediate tests, decide not to support them or do not accept the vote obtained, they can take the exam in traditional ways.

The written exam consists of a test consisting of 6 closed questions, average score 0 (0-4 points) and two / three open questions (score 0 to 2-3). To pass the written test it is necessary to obtain an overall grade of 9 (maximum score 15). The specific question from the question is to answer the question. The numbered exercises, on the other hand, After the written test the student will be able to access the oral exam on the overall program.

Textbooks and Reading Materials

Texts for the first part

Confalonieri M., Trasformazione, Fusione, Conferimento, Scissione e Liquidazione delle Società, Il Sole 24 Ore, last edition or in alternative

Cristofori G., (ed.) Manuale di Finanza Straordinaria, Il Sole 24Ore, last edition

Texts for the second part:

Quagli A. D'Alauro G. Tiozzo F., Dal bilancio d'esercizio alle dichiarazioni tributarie, Giappichelli Editore, 2008 (II edition).

Quagli A. Bilancio di esercizio e principi contabili, Giappichelli, 2017.

AA.VV: Contabilità e Bilancio IPSOA In Pratica, 2018 from page 491 to page. 530

Tesauro F., Compendio di Diritto Tributario, UTET, 2018

For the text on Business Valuation

Corbella S., Liberatore G., Tiscini R. (edited by), Valutazione d'azienda, McGrawHill, Milano, 2019 forthcoming

Slides

Accounting principles

Exercises

Papers

Semester

First semester

Teaching language

Italian
