



UNIVERSITÀ  
DEGLI STUDI DI MILANO-BICOCCA

## SYLLABUS DEL CORSO

### Planning e Consulenza Fiscale e Societaria - 1

2021-3-E1802M123-E1802M135M-T1

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#### Course title

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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.

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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**

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During the Covid-19 emergency period, oral exams will only be online. They will be carried out using the WebEx platform and on the e-learning page of the course there will be a public link for access to the examination of possible virtual spectators.

There will also be the possibility of written tests via the university's exam platform with RESPONDUS proctoring software.

Detailed indications for the use of the software will be given to the exam participants well in advance.

## **Office hours**

The time for questions and answers always takes place at the end of the lesson for any clarifications on the topics covered.

The teacher also receives by appointment to be agreed by sending an email to: [mariarita.pierotti@unimib.it](mailto:mariarita.pierotti@unimib.it)

During the COVID emergency the meetings will take place via Webex.

## **Programme validity**

This program is valid for the academic year

## **Course tutors and assistants**

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