UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

# COURSE SYLLABUS

## Planning, Fiscal & Company Consulting - 1

**2021-3-E1802M123-E1802M135M-T1**

### Course title

Module: Tax and corporate planning and consultancy

Degree course "Economics and business administration"

first semester

duration: 35 hours

5 credits

Information on :

**http://www.diseade.unimib.it/**

**http//www.elearning.unimib.it**

### Topics and course structure

Part I – Introduction to corporate taxation and tax planning strategies

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 allows the student to acquire the main methodologies and techniques of analysis of business taxation and extraordinary 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

Introduction to corporate taxation

Tax planning (notes)

Business taxation

INCOME TAX OF THE COMPANIES - IRES

The qualification of business income

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

Specificity on corporate taxation

National and international groups: national and world fiscal consolidated

LOCAL TAXATION ON PRODUCTION ACTIVITIES - IRAP

Regulations and conditions

Tax base of corporations

Tax deductions and determination of the amount

Link between Irap and business income

ADDED VALUE TAX - VAT

Subjective, objective and territorial requirements: general principles and operational analisys

Categories of transactions relevant to VAT purposes and regulation on the territoriality for the supply of goods and services

Tax base, compensation and deduction

PART II - Extraordinary operations:

Transformation: civil, accounting and tax aspects

Merger: civil, accounting and tax aspects

Demerger: civil, accounting and tax aspects

Company transfer: civil, accounting and tax aspects and assessment methods (notes)

Business contribution: civil, accounting and tax aspects

Liquidation: civil, accounting and tax aspects

## Programme and references for non-attending students

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

## Assessment methods

Precondition: Can take the exam only the student that exceeded preliminary exam of Accounting and Budgetary

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

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