



UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

SYLLABUS DEL CORSO

Planning e Consulenza Fiscale e Societaria - 2

2324-3-E1802M123-E1802M135M-T2

Learning objectives

Contents

Detailed program

TAX AND CORPORATE PLANNING

5 Formative credits (35 hours)

PART I - Extraordinary operations

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

Business valuation methods (outline)

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

Stock listing procedure (the different listing markets, prerequisites, actors, modalities and ongoing)

PART II - Business income and taxation

Introduction to corporate taxation

The concept of tax planning (outline)

TAX ON THE INCOME OF THE 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.

If there will be Covid-19 emergency periods, lessons will take place in a mixed mode: partial attendance and asynchronous / synchronous videotaped lessons. Most of the lessons will be conducted synchronously respecting the timetable of the lessons, as far as possible.

Assessment methods

During the course two intermediate tests will be carried out by written tests. The first intermediate test will cover only a first part of the program. Those who pass the first test will have access to the second written test. Students who pass the two written tests will have direct access to the oral exam which will cover the overall program. Those who do not pass the intermediate tests, decide not to support them or do not accept the grade obtained will be able to take the exam in traditional ways.

The written exam consists of a test composed of 6 multiple choice questions (score 0, if wrong or missing, score 1, if exact), one numerical exercise (0-10 scores) and two/three open questions (score may vary from 0 to 6 and from 0 to 8). In order to pass the written exam, it is necessary to obtain a total score of 18. After passing the written test, the student will be able to access the oral exam on the overall program. For those who pass the written exam it will

be possible to validate the grade without taking the oral exam.

If there will be 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 attendees.

Textbooks and Reading Materials

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

AA.VV: Contabilità e Bilancio IPSOA In Pratica, 2023 chapter on extraordinary operations

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

Corbella, Liberatore, Tiscini, Corso di valutazione d'azienda McGraw Hill, Milano, 2020

Quagli A., Avallone A. D'Alauro G., Risultato aziendale e dichiarazioni fiscali, Giappichelli, 2020

Slides

Accounting standards OIC

Exercises

Papers

Semester

First semester

Teaching language

Italian

Sustainable Development Goals

QUALITY EDUCATION | INDUSTRY, INNOVATION AND INFRASTRUCTURE | RESPONSIBLE CONSUMPTION AND PRODUCTION
