



MERGERS AND ACQUISITIONS LAW AND ACCOUNTING

Enrollment year	2019/2020
Academic year	2020/2021
Regulations	DM270
Academic discipline	SECS-P/07 (BUSINESS ADMINISTRATION)
Department	DEPARTMENT OF ECONOMICS AND MANAGEMENT
Course	BUSINESS ADMINISTRATION AND LAW
Curriculum	PERCORSO COMUNE
Year of study	2°
Period	1st semester (28/09/2020 - 22/12/2020)
ECTS	9
Lesson hours	66 lesson hours
Language	Italian
Activity type	WRITTEN AND ORAL TEST
Teacher	VANETTI CARLO BRUNO (titolare) - 6 ECTS BERTOLI LUCA - 3 ECTS
Prerequisites	None
Learning outcomes	<p>At the end of the course students will be able to:</p> <ul style="list-style-type: none">- Identify and discuss major legal issues in corporate law with specific reference to the most relevant M&A operations.- Identify the critical elements underlying the consequent application of the double-entry accounting system.- Gain knowledge and skills with reference to the preparation and the analyzing of financial statements for business combinations and M&A.
Course contents	<p>Two modules: the first one focused on the Italian legal and company law profiles; the second one dedicated to the accounting effects of the operations and to the impacts on the financial reporting for M&A.</p> <p>Module 1 – Legal framework of the widespread M&A operations:</p>

	<p>acquisitions of business or shares, mergers, intercompany transactions, in kind contributions of business, spin-offs, winding up and liquidations of companies, M&A in crisis and bankruptcy contexts.</p> <p>Module 2 – Accounting and financial reporting for M&A transactions: profiles of accounting for the most relevant M&A analyzed in the first module. Examination of effects of the operations on reporting and financial statements. Notes and special focuses about the most relevant fiscal effects under Italian tax law.</p>
Teaching methods	<p>The learning experience is mainly based on face-to-face lectures, which are interactive and supported by the use of slides (to be published on Kiro platform).</p> <p>Case studies and exercises are discussed during teaching sessions as well.</p>
Reccomended or required readings	<p>For each session of Module 1 and Module 2 the teaching material (slides, teaching notes, exercises and short readings) will be handed-out by the instructors through the web-learning Platform Kiro.</p> <p>Moreover, the following textbooks are required:</p> <ol style="list-style-type: none"> 1. C.B.Vanetti e F.Salerno, Conferimento d'azienda e scissione delle società, Giappichelli, Torino, 2012. 2. L.Bertoli, Bilancio e operazioni straordinarie. Esercizi svolti, Egea, Milano, 2018, III ed. <p>Non-attending students and students who require the comfort of a textbook on Module 1 and 2 can refer also (but not exclusively) to articles or to the following suggested textbooks (or other books that will be indicated on Kiro):</p> <ul style="list-style-type: none"> - G.Barbara, A.M.Faienza, S.Pugliese, F.Salerno, C.B.Vanetti, Le operazioni straordinarie, Giappichelli, Torino, 2010 - R.Perotta, L.Bertoli, Le operazioni straordinarie, Giuffrè, Milano, 2015
Assessment methods	<p>The students' assessment is entirely based (100% of the final grade) on the final written exam that includes open questions, multiple choice questions and exercises.</p> <p>Alternatively, the assessment could be based on an oral exam at students' request exclusively on the occasion of exam session with a limited number of registered candidates.</p>
Further information	
Sustainable development goals - Agenda 2030	<p>\$lbl_legenda_sviluppo_sostenibile</p>