



## INTERNATIONAL ACCOUNTING

A.A. 2020 – 2021

PROF. STEFANO FONTANA

### Syllabus

1. International Accounting Standards IAS/IFRS
2. Comparison between IAS/IFRS and Italian GAAP
3. Balance sheet and Income statement according to IAS 1 and Cash flow statement according to IAS 7
4. Accounting for specific issues
5. Consolidated financial report and separated financial report
6. Convergence process between IAS/IFRS and US GAAP
7. Financial Statement analysis

### Required Texts:

- Saudagaran S.M., Smith M., International accounting: a user perspective, Carolina Academy Press, 2020;
- Weygandt J.J., Kimmel, P.D., D.E. Kieso, Financial Accounting With International Financial Reporting Standards 2018, 4° ed., Wiley, 2018;
- Mark S. Bettner Jan R. Williams, Susan F. Haka Financial & Managerial Accounting : The Basis for Business Decisions, McGrawHill CFA, International Financial Statement Analysis, Wiley

Further teaching stuff will be provided by the teacher during the course.

### Student reception:

The student reception is for now via google meet upon request for an appointment by email.e-mail:[stefano.fontana@uniroma1.it](mailto:stefano.fontana@uniroma1.it)