

INTENDED LEARNING OUTCOMES OF THE MASTER OF SCIENCE IN ACCOUNTING, FINANCIAL MANAGEMENT AND CONTROL

CORE AREA OF STUDY

Knowledge and Understanding

<p>Graduates will acquire advanced knowledge related to:</p>	<p>Knowledge and Understanding will be achieved through the following courses:</p>
<ul style="list-style-type: none"> – mathematical and statistical methodologies and tools useful for analyzing economic and business data 	<ul style="list-style-type: none"> Data analysis
<ul style="list-style-type: none"> – financial reporting, financial transactions and market relations, in particular: <ul style="list-style-type: none"> • accounting, financial statements and financial reporting standards applied by companies • common methods for business valuation • technical tools for companies’ financial transactions (ordinary and extraordinary) and the role played by financial intermediaries and financial markets 	<ul style="list-style-type: none"> – Financial reporting and international accounting standards – Fair value accounting, reporting and valuation – Financial management and financial markets
<ul style="list-style-type: none"> – planning and control systems and in particular performance measurement and management control systems 	<ul style="list-style-type: none"> – Performance measurement and control systems
<ul style="list-style-type: none"> – key contexts for specialists in accounting, corporate finance and control, regarding: <ul style="list-style-type: none"> • the variety and dynamics of corporate governance structure in different types of firms • corporate law and tax law issues • the most significant macroeconomic topics for understanding contemporary economic contexts 	<ul style="list-style-type: none"> – Corporate governance – Business law (selected corporate and tax issues in management and internal auditing) – Macroeconomic trends

Applying Knowledge and Understanding	
Graduates will be able to:	Ability to Apply Knowledge and Understanding will be achieved through the following courses:
– Apply mathematical and statistical methods and use mathematical and statistical tools for the analysis of economic and business data	Data analysis
– Apply acquired knowledge related to financial reporting, financial transactions and market relations, in order to: <ul style="list-style-type: none"> • read and analyze financial statements; • value the main financial statements items (assets and liabilities); • plan the financial structure of a company and choose among various funding sources 	<ul style="list-style-type: none"> – Financial reporting and international accounting standards – Fair value accounting, reporting and valuation – Financial management and financial markets
– Design a costing system, develop a business plan, design performance measurement, control and incentive systems.	– Performance measurement and control systems
– Apply acquired knowledge related to key contexts for specialists in accounting, corporate finance and control, in order to: <ul style="list-style-type: none"> • assess the effectiveness of a company’s corporate governance system; • understand the main corporate, taxation and tax planning issues; • interpret macroeconomic trends at an international level and their influence on firms’ activities 	<ul style="list-style-type: none"> – Corporate governance – Business law (selected corporate and tax issues in management and internal auditing) – Macroeconomic trends

CUSTOMIZED AND LINGUISTIC AREA OF STUDY

Knowledge and Understanding

Graduates will acquire wide-ranging and in-depth knowledge related to specific topics of their choice, identified on the basis of individual interests and in line with the educational program.

Regarding languages, graduates will strengthen their knowledge in English (which is an entry requirement) in order to achieve, at least, a B2 business level; moreover, they will acquire knowledge of a second EU language (Italian: at least level A2; other EU language among those listed in the University Guide: at least level B1 business.).

In the English version of the program, the Italian requirement for non-Italian native speakers is fulfilled by Italian as compulsory second foreign language. In the Italian version of the program, the Italian requirement for non-Italian native speakers is fulfilled by the entry pre-requisite.

Applying Knowledge and Understanding

Graduates will be able to apply the methodologies acquired during the study program and use related practical tools; over time, they will be able to analyze and interpret the environmental context of reference for issues related to the areas of the study program and apply the logical methods acquired for tackling any new problems that may emerge during their professional lives.

Regarding languages, graduates will demonstrate abilities in English, written and oral comprehension and expression (at least post intermediate – business level) and abilities in another EU language (at least elementary level; the exit level depends on the language, Italian or other EU language).

Making Judgements	Graduates will acquire the ability to integrate knowledge, manage complexity and make judgements even with partial information, including considerations and assessments regarding social responsibility and ethics related to the application of economics and managerial skills.
Communication	Graduates will acquire skills and tools appropriate for the management and transfer of information, both to specialists and non-specialists of the topic. In particular, they will be able to express themselves clearly and effectively in any setting. They will be able to make a presentation in public using the most modern IT tools
Lifelong Learning Skills	Graduates will acquire learning skills that allow them to be autonomous in updating and developing their knowledge and competences related to accounting, financial management and control in various business and professional contexts.