## Teach Mob – Visiting Professors

### Academic year 2017/2018

<table>
<thead>
<tr>
<th>2nd Term</th>
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<tbody>
<tr>
<td><strong>COURSE TITLE</strong></td>
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<tr>
<td>1. FINANCIAL ACCOUNTING IAS/IFRS</td>
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<td>2. MANAGERIAL ACCOUNTING</td>
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<td><strong>Scientific area</strong></td>
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<tr>
<td>SECS-p07 - Business, Management, Accounting</td>
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<td><strong>Department of Management</strong></td>
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<td><strong>Language used to teach</strong></td>
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<tr>
<td>English</td>
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<td><strong>Teaching Commitment:</strong></td>
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<tr>
<td>FINANCIAL ACCOUNTING IAS/IFRS: 16 hours</td>
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<td>MANAGERIAL ACCOUNTING: 8 hours</td>
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### Course summary

**FINANCIAL ACCOUNTING IAS/IFRS:**
The course aims at giving the foundations about the application of International Financial Reporting Standards; nowadays IFRS are applied in more than 115 jurisdiction worldwide, for the preparation of their mandatory financial disclosure. The knowledge of these accounting standards is important for the graduates as they will be able to read and analyse the financial information disclosed by the most important corporation in the world. Therefore, the graduate will be able to work for preparers, auditors and investors.

**MANAGERIAL ACCOUNTING:**
The course aims to study the logic, the responsibility centres and the tools of the management control in the enterprises, with particular attention to the manufacturing ones. The purpose of the course is to provide students with the knowledge and understanding about the mechanisms of the managerial system, useful to guide and empower managers to the global objectives of the firm, side by side in an initial capacity to apply this knowledge and understanding in simple practical case studies. The course enables graduates to acquire the necessary skills to his joining the company, where through the study and understanding of all business processes, will become a figure of reference for the activities of management control and support to operational managers in their decision making. The course also allows the graduate who will specialize in some other area of management to acquire the basic skills for programming and monitoring of its actions in key economic and financial.

### Learning objectives

**FINANCIAL ACCOUNTING IAS/IFRS:**
At the end of the course, the student is expected to:
- Understand and gain the knowledge about IFRS. In order to obtain this goal, traditional teaching methods (lessons, exercises and cases discussions) are applied together with group or individual assignments about how to prepare and analyse financial disclosures prepared under
IFRS.
  • Find solutions to the different accounting problems. In order to achieve this goal, a problem solving approach is utilized which is based on the application of professional judgment. For example, students are asked to identify the right IFRS to be used in different complex situations which could require an extensive use of professional judgment (i.e. operating lease vs financial lease).
  • Gain consistent knowledge in order to give personal and critical opinions. In order to achieve this goal a participative learning approach is utilized and students are asked to have a personal involvement and a critical approach during the lectures and the case discussions.
  • Handle and communicate useful information related to IFRSs is obtained thanks to the class discussion of the cases and homework which have been periodically assigned.
  • Acquire the methodology to be able to interpret and apply some specific IFRS.

MANAGERIAL ACCOUNTING:
At the end of the course student is expected to be capable of:
- knowing and understanding the logic of management control as a directional process and its mechanisms and technical – accounting tools;
- applying knowledge about the management control logic and tools to the planning, budgeting and reporting issues;
- making judgements to critically analyse the issue and selected solutions discussed in the business cases study;
- using communication skills to discuss in the classroom the business cases studied in the individual and team work, using appropriate supports;
- using learning skills to verify ongoing the learning degree of the managerial logic, also and in particular through the business cases study and discussion.

Other activities besides the course: i.e. seminars and conferences addressed to PhD students and research fellows, dissemination conferences

FINANCIAL ACCOUNTING IAS/IFRS:
In addition to its ordinary teaching activity, the visiting professor may provide seminars and lectures to PhD students and departmental staff. He could supervise higher degree and PhD students for their dissertation.
Moreover, the candidate could work with senior academics in the Department in order to provide research leadership by getting involved in research granting application and project developments.

Visiting Professor Profile
The candidate should fulfil the following selection criteria:
• Ph.D in a business-related discipline (i.e. Management, Operations, etc.)
• Excellent written and oral English communication skills including cross-cultural communication.
• Evidence of high quality teaching outcomes in Business or related area (UG/PG).
• Ability to supervise and motivate students.
• Evidence of contributions to scholarship, curriculum development and the enhancement of teaching methodologies in the Business and Management,
• Experience in innovation in learning and teaching, including curriculum design and online / blended learning techniques.

Contact person at the Department
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