



UNIVERSITÀ
DEGLI STUDI
DI BERGAMO

Dipartimento
di Scienze Aziendali

Organizational Aspects Course of International and Advanced Accounting (179009- ENG) International Accounting, Risk Assessment and Auditing (179004- ENG)

International and Advanced Accounting

**Corso di Laurea Magistrale in
Accounting, Governance and
Sustainability**

RELATORI

Prof. Daniele Gervasio
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SEDE

Bergamo

Courses

➤ **International and Advanced accounting** (179009-ENG) Curriculum Accounting for International Business

Total credits: 12

Period: I – II semester (annual course)

➤ **International Accounting, Risk Assessment and Auditing** (179004-ENG) Curriculum Accounting and Governance for Sustainability

Total credit: 12

Period: I semester (International Accounting)

II semester (Risk Assessment and Auditing)

Courses

Hours per semester:

- 48 hours I semester
- 48 hours II semester

Tot: 96 hours

Students with code 179004-ENG will attend just the I semester. They will attend the II semester with Prof. Damiano Montani

➤ **Class lessons, paper analysis , discussion and group work.**

Courses

Course Purposes: The course aims to provide students with knowledges, insights and tools necessary to read and understand financial statement prepared under IFRS, as well as issues relating to the adoption of IAS/IFRS in our legal system.

Professors for the code 179009-ENG

- **I semester:** Prof. Daniele Gervasio + Prof. Roberto Aprile
- **II semester:** Prof. Daniele Gervasio + Prof. Christine Helliar (Visiting Professor coming from Australia)



Materials

The course materials are:

- slides presented during classes, published on the e-learning course web page (INTERNATIONAL ACCOUNTING - 179004-EN1 - 2026-27 <https://elearning15.unibg.it/course/view.php?id=9388> and INTERNATIONAL ACCOUNTING - 179009-EN1 - 2026-27 <https://elearning15.unibg.it/course/view.php?id=9389>).

- Students who are interested to deepen topics could visit the following site: www.iasplus.com



Materials

The Slides will be made available on the e-learning webpage. For each lesson, a dropbox link will be available; students must copy the link and paste it into the browser Google Chrome to download slides.

Lessons a.y. 2026-2027

For this a.y – unless further different communications sent by the University – lessons will be delivered

ONLY IN PRESENCE



Lessons a.y. 2026-2027

During the first semester there will be TUTORING.

Information on tutoring (dates and times) will be communicated from time to time on the e-learning page of the course (a special section dedicated to tutoring will be created).

For the first semester, tutoring is generally carried out in the months of November-December (in any case, keep the e-learning page of the course monitored).

N.W.: the e-learning page of the course is the main tool used by teachers to communicate notices - especially of an organizational nature - to students. **Therefore, students are invited to constantly monitor the contents of the course e-learning page.**

Before sending emails to teachers with requests for information on organizational aspects of the course, students are strongly encouraged to carefully read the contents of the e-learning page.

When sending an email to a teacher, please indicate your name, surname, serial number, code of the course you are enrolled in.



Assessment procedures

The written exam for students with code 179009-ENG could be separated in two partial exam:

I semester - first 6 cfu - (Mod. 1)

Partial exam (Mod. 1): Written exam with 11 multiple choice questions about topics taught in the first semester.

II semester – last 6 cfu - (Mod. 2)

Partial exam (Mod. 2): Written exam with 10 multiple choice questions about topics taught in the second semester + **grade of Prof. Helliär's workgroup.**

Students who don't participate in workgroup organized by Prof. Christine Helliär (visiting professor) will have 3 additional questions about integrative materials (integrative materials will be uploaded on course webpage).

Otherwise, from June exam session, students can decide to make **the complete exam** (12 cfu). The complete exam is the sum of the partial exams (Mod. 1 + Mod. 2). It is necessary to get at least 18 in both parts to pass the complete exam

- Total grade for students who will participate in prof Helliär's workgroup: 50% grade partial exam (Mod.1) + 35% grade partial exam (Mod.2) + 15% grade prof. Helliär's workgroup
- Total grade for students who won't participate in prof. Helliär's workgroup: 50% grade partial exam (Mod.1) + 50% grade partial exam (Mod.2)

Assessment procedures – students with cod. 179009 (12 cfu)

Students with cod. 179009 (12 cfu)			
Exam session	Exam Available		
January	Partial exam Mod.1.	Complete exam (only for students enrolled to the course in the last a.y – in Italian « <i>Debitori di prova</i> »)	-
February	Partial exam Mod.1.	Complete exam (only for students enrolled to the course in the last a.y – in Italian « <i>Debitori di prova</i> »)	-
June	Partial exam Mod.1.	Partial exam Mod.2.	Complete exam (12 cfu)
July	Partial exam Mod.1.	Partial exam Mod.2.	Complete exam (12 cfu)
September	Partial exam Mod.1.	Partial exam Mod.2.	Complete exam (12 cfu)

Teamworks and partial exams made during a.y. 2026-2027 are valid ONLY in the a.y 2026-2027 (until September 2027 exam session)

Assessment procedures

The written exam for students with code 179004-ENG will be:

I semester - first 6 cfu - (Mod. 1)

Written exam with 11 multiple choice questions about topics taught in the first semester on the course of International Accounting

II semester – last 6 cfu - (Mod. 2)

Written exam on the course of Risk Assessment and Auditing with Prof. Damiano Montani

Total grade for students: 50% grade partial exam (Mod.1) + 50% grade partial exam (Mod.2)



Assessment procedures – students with cod. 179004 (6 cfu)

Students with cod. 179004 (6 cfu)	
Exam session	Exam Available
January	Partial exam Mod.1.
February	Partial exam Mod.1.
June	Partial exam Mod.1.
July	Partial exam Mod.1.
September	Partial exam Mod.1.

Teamworks and partial exams made during a.y. 2026-2027 are valid ONLY in the a.y 2026-2027 (until September 2027 exam session)

Assessment procedures

Please, pay attention to the exam reservations!

- Students must book the exam in their "sportello internet" - section dedicated to partial exams (who wants to take partial exam) or complete exam - when Unibg secretary will open the registrations (15 days before the exam).
- The deadline to record the exam through "sportello internet" is 5 days before the exam. Expiring this timing, it is impossible to book and participate in the exam.
- Students who reserve the exam and then decide to not participate in the exam **MUST DELETE** their registration (it is possible to delete registration by 5 days before the exam).
- For both the code courses (179004-ENG and 179009-ENG) when you will attend the second part of the courses please remind to book not just the partial module but also the complete one for the verbalisation of the total grade