



UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Economiche, Aziendali e Statistiche
ACADEMIC YEAR	2019/2020
MASTER'S DEGREE (MSC)	BUSINESS ECONOMIC SCIENCES
SUBJECT	COMPANY TAXATION LAW
TYPE OF EDUCATIONAL ACTIVITY	B
AMBIT	50584-Giuridico
CODE	10296
SCIENTIFIC SECTOR(S)	IUS/12
HEAD PROFESSOR(S)	PIGNATONE ROBERTO Professore Associato Univ. di PALERMO
OTHER PROFESSOR(S)	
CREDITS	6
INDIVIDUAL STUDY (Hrs)	114
COURSE ACTIVITY (Hrs)	36
PROPAEDEUTICAL SUBJECTS	
MUTUALIZATION	
YEAR	2
TERM (SEMESTER)	1° semester
ATTENDANCE	Not mandatory
EVALUATION	Out of 30
TEACHER OFFICE HOURS	PIGNATONE ROBERTO Thursday 15:00 16:00 Chat Piattaforma Teams

DOCENTE: Prof. ROBERTO PIGNATONE

PREREQUISITES	Good knowledge of company law, of accounting principles and of taxation general rules
LEARNING OUTCOMES	- Migliorare gli strumenti di comprensione e del linguaggio specialistico; - Cogliere le correlazioni tra concetti e tra discipline (ad esempio, con l'economia aziendale e con il diritto commerciale); - Individuare i problemi posti dalla realtà sociale e le soluzioni adottate dalla legge o dalla giurisprudenza; - Esporre con adeguata sintesi e con linguaggio corretto ma comprensibile i risultati dello studio; - Sulla preparazione di base costruire adeguati approfondimenti, coniugando il sapere teorico con la sua proiezione applicativa.
ASSESSMENT METHODS	Final oral examination with assessment of thirty. The test intends to verify the learning from both theoretical and practical point of view that even through the simple cases solutions.
EDUCATIONAL OBJECTIVES	A good specialistic knowledge of business taxation to get professional skills as tax advisor.
TEACHING METHODS	Lectures and workshops
SUGGESTED BIBLIOGRAPHY	Augusto Fantozzi - Franco Paparella, Lezioni di diritto tributario dell'impresa, Cedam 2014

SYLLABUS

Hrs	Frontal teaching
2	Business and taxation
10	Financial statements and business income
6	Taxation of extraordinary transactions
6	VAT and commercial activity
8	Accounting obligations and assessment
4	Tax litigation