



UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Politiche e delle Relazioni Internazionali
ACADEMIC YEAR	2017/2018
MASTER'S DEGREE (MSC)	MANAGEMENT OF SPORT AND PHYSICAL ACTIVITIES
INTEGRATED COURSE	BUDGET ANALYSIS - INTEGRATED COURSE
CODE	13466
MODULES	Yes
NUMBER OF MODULES	2
SCIENTIFIC SECTOR(S)	IUS/04, SECS-P/07
HEAD PROFESSOR(S)	VALENTI FRANCESCA Ricercatore Univ. di PALERMO
OTHER PROFESSOR(S)	VALENTI FRANCESCA Ricercatore Univ. di PALERMO CINCIMINO SALVATORE Professore Associato Univ. di PALERMO
CREDITS	8
PROPAEDEUTICAL SUBJECTS	02526 - PRIVATE LAW
MUTUALIZATION	
YEAR	2
TERM (SEMESTER)	1° semester
ATTENDANCE	Not mandatory
EVALUATION	Out of 30
TEACHER OFFICE HOURS	<p>CINCIMINO SALVATORE Tuesday 16:00 19:00 A distanza via Microsoft Teams.</p> <p>VALENTI FRANCESCA Tuesday 15:00 18:00 via Pascoli, 6 Wednesday 9:00 12:00 Via Pascoli, 6 - ultimo piano</p>

DOCENTE: Prof.ssa FRANCESCA VALENTI

PREREQUISITES	Legal knowledge, basic economic and accounting
LEARNING OUTCOMES	<p>Form Commercial Law</p> <p>Knowledge and understanding: adequate knowledge of scientific terminology and theoretical understanding of texts and scientific publications relating to specified content below.application and multidisciplinary skills capacity application capabilities and methodological skills, which enable graduates to address and resolve issues of a legal nature, with particular reference to those relating to the practice of sport.</p> <p>Making judgments: making judgments and consequent possibility of developing logical and deductive considerations, essential to work independently and to enter the world of work, with particular reference to the solid cultural pillars and cross connections of knowledge and evaluation and interpretation of data, security aspects in sports.</p> <p>Communication skills: skills in oral communication, written and multimedia with exposure so turned their thoughts to the exchange of information, data presentation, dialogue with experts in other fields, in Italian and English and consequent work in a team.</p> <p>Ability to learn: learning skills for the development and deepening of competencies, with reference to the continuous update of knowledge through consultation of library materials, databases, etc., useful for entering the world of work, even for access to master second level and other post-graduate training activities.</p> <p>The verification will take place during the final oral examination.</p> <p>Module Theory and budget analysis techniques</p> <p>Knowledge and understanding: knowledge of the theories and techniques of analysis of economic and financial statements, for both indices for financial flows. understanding of the information capacity of the summary accounting document.</p> <p>Applying knowledge and understanding: expects a good knowledge of accounting determinants reading skills and breakdown of the financial statements, with specific reference to the sports clubs.</p> <p>Making judgments: achieving a high standard of critical judgment associated with the development of a commercial-business mindset.</p> <p>Communication skills: you wait the full learning of economic-business language coupled with good communication skills.</p> <p>Learning skills: achieving a high standard of cognition and learning, such as to develop critical analysis and choices to be made in the reference operating context.</p> <p>The verification will take place during the final oral examination.</p>
ASSESSMENT METHODS	<p>The exam is an oral exam aimed at verifying the competences and skills to be acquired at the end of the course. The purpose of the questions is to verify knowledge of contents to be acquired at the end of the course, as well as analytical and expository skills. Knowledge check includes scrutiny of the capability to establish relationships between contents, theories, patterns and methodologies which have been an object of study during the course.</p> <p>As far as analytical skills are concerned, check will aim at verifying at least one of the following goals:</p> <ul style="list-style-type: none">-S\he can give judgements and opinions about the disciplinary contents-S\he can understand applications and/or implications of the disciplinary contents within the specific discipline of reference-S\he can set the disciplinary contents within the professional and sociocultural setting of reference. <p>The student will have to answer at least two\three questions in the oral form about aspects of the syllabus with reference to the suggested textbooks. The exam aims at verifying knowledge and understanding of topics, interpretative competence and autonomy of judgement.</p> <p>The passing grade threshold will be considered reached if the student shows to have acquired the topics of the specific subject matter as well as to correctly convey knowledge with satisfactory expository skills. Below the above-mentioned threshold, the exam will be considered unsatisfactory. The more the student can interact with his\her examiner showing mastery of language, of the specific subject matter and ability to convey his\her knowledge of the topics of the specific field of reference, the more the assessment will be positive. The latter will be expressed by 18 to 30-30 with honours marks.</p>
TEACHING METHODS	Frontal lectures Exercises

MODULE
THEORY AND TECHNIQUES OF BUDGET ANALYSIS

Prof. SALVATORE CINCIMINO

SUGGESTED BIBLIOGRAPHY

G. Ferrero, F. Dezzani, P. Pisoni, L. Puddu, *Analisi di bilancio e rendiconti finanziari*, Giuffrè, Milano, 2006.
Materiale didattico fornito dal docente.

AMBIT	50454-Economico
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INDIVIDUAL STUDY (Hrs)	68
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COURSE ACTIVITY (Hrs)	32
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EDUCATIONAL OBJECTIVES OF THE MODULE

The discipline deals with the reclassification and the analysis of financial statements, for the verification of the profitability, solidity and solvency of entities in the sport sector.

SYLLABUS

Hrs	Frontal teaching
2	Objectives of accounting ratios for financial statement analysis
2	Informational contents of the financial statement
2	The reclassification of the balance sheet for the purposes of solvency and solidity analysis
2	The reclassification of profit and loss statement for the purposes of profitability analysis
2	The balance sheet analysis: the solidity of the entity
2	The balance sheet analysis: the solvency of the entity
2	The profit and loss statement analysis: the profitability of the entity
2	The ratios and the models for the prediction of entities crisis
2	Cash flow analysis
2	The fund flow statement
2	The working capitale statement
2	The cash flow statement
Hrs	Practice
8	Concrete cases of financial statement analysis of sport sector entities (practice)

**MODULE
COMMERCIAL LAW**

Prof.ssa FRANCESCA VALENTI

SUGGESTED BIBLIOGRAPHY

G. Campobasso, Manuale di Diritto Commerciale, UTET, ultima edizione.
Materiale didattico somministrato agli Studenti nel corso delle lezioni

AMBIT	20961-Attività formative affini o integrative
INDIVIDUAL STUDY (Hrs)	68
COURSE ACTIVITY (Hrs)	32

EDUCATIONAL OBJECTIVES OF THE MODULE

The discipline deals with the analysis of the institutions traditionally included in commercial law - entrepreneurs, companies, debt securities, bankruptcy and other insolvency procedures - designed with special attention to their applications in the sports world.

SYLLABUS

Hrs	Frontal teaching
2	Introduction of the course. Legal system.
2	The origins and the historical evolution of commercial law . The sources.
2	The entrepreneur . The categories of entrepreneurs
2	The purchase of the entrepreneur quality. The entrepreneur's statute .
2	The company . The distinctive signs .
2	The discipline of competition
2	The consortia of entrepreneurs
2	The societies. The simple society.
2	The general partnership . The limited partnership .
2	The company limited by shares . The corporation .
2	The limited liability company
2	European companies . Cooperative societies .
2	Associations and sports clubs .
2	The debt securities .
2	The commercial enterprise crisis. The failure
2	The other insolvency procedures .