



UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Economiche, Aziendali e Statistiche		
ACADEMIC YEAR	2020/2021		
MASTER'S DEGREE (MSC)	BUSINESS ECONOMIC SCIENCES		
SUBJECT	PROFESSIONAL TECHNIQUE AND DEONTOLOGY		
TYPE OF EDUCATIONAL ACTIVITY	B		
AMBIT	50583-Aziendale		
CODE	19583		
SCIENTIFIC SECTOR(S)	SECS-P/07		
HEAD PROFESSOR(S)	COGLITORE ANTONIO	Professore a contratto	Univ. di PALERMO
OTHER PROFESSOR(S)			
CREDITS	9		
INDIVIDUAL STUDY (Hrs)	171		
COURSE ACTIVITY (Hrs)	54		
PROPAEDEUTICAL SUBJECTS			
MUTUALIZATION			
YEAR	1		
TERM (SEMESTER)	2° semester		
ATTENDANCE	Not mandatory		
EVALUATION	Out of 30		
TEACHER OFFICE HOURS	COGLITORE ANTONIO Tuesday 12:00 13:00 Presso la stanza del Prof. Cincimino previa prenotazione Wednesday 17:00 18:00 Presso la stessa aula della lezione		

DOCENTE: Prof. ANTONIO COGLITORE

PREREQUISITES	Students must possess adequate knowledge of the mathematical foundations (metric system and not decimals measures - resolution of equivalence) and application capabilities to the computer, especially the basic software (word - spreadsheets). Students must also have adequate knowledge of the financial statements and accounting principles, as well as of the elements of commercial law.
LEARNING OUTCOMES	<p>Knowledge and understanding: an in-depth knowledge of extraordinary corporate operations and professional operations, as well as administrative and accounting compliance of business crises.</p> <p>Applying knowledge and understanding: we expect a good knowledge of extraordinary corporate operations, professional operations, and business crises, so as to enable the student to apply the right tools to support decision-making in concrete cases.</p> <p>Making judgments: achieving a high standard of critical judgment, associated with the development of an economic mentality.</p> <p>Communication: we expect the full learning of economic-business language, together with good communication skills, in the context of specific extraordinary corporate operations.</p> <p>Lifelong learning skills: achieving a high standard of cognition and learning, such as to develop critical analysis and decisions to be taken in specific context.</p>
ASSESSMENT METHODS	<p>Oral exam. The oral test consists in a conversation, aimed at ascertaining the possession of skills, expertise and disciplinary knowledge provided on the course. The evaluation is expressed in thirtieths. The questions, both open and semi-structured, are aimed at verifying: a) The knowledge acquired on the topics presented in the course, and the connections of the disciplinary contents; b) The processing capacity of the Student. It is appreciated the ability to express independent judgments and assessments on disciplinary contents; c) Adequate capacity in terms of proficiency of language and of articulation of the topics.</p> <p>The assessment is carried out of thirty. Rejected: Not sufficient 18: Just sufficient 19-21: Fully sufficient / More than sufficient 22-24: Fairly good 25-27: Good 28-29: Very good 30: Excellent 30 e lode: Excellent cum laude</p>
EDUCATIONAL OBJECTIVES	Good knowledge of extraordinary corporate operations, professional operations, and business crises, so as to enable the student to apply the right tools to support decision-making in concrete cases.
TEACHING METHODS	Lessons
SUGGESTED BIBLIOGRAPHY	<p>C. SORCI (a cura di), Le operazioni straordinarie come strumenti per lo sviluppo delle aziende, Giuffrè, Milano, 2006.</p> <p>Materiale didattico fornito dal docente/Teaching notes and materials edited by the professor</p>

SYLLABUS

Hrs	Frontal teaching
4	The Chartered and Certified Accountant: history and evolution in Italy and other countries. Regulations, rules and ethical code.
4	Declaration requirements Assistance in tax assessment and tax collection, Board of auditors Statutory auditing
4	Board of auditors and Statutory auditing
2	<p>The evaluation of a business entity</p> <p>Introduction to the business entity's evaluation methods</p> <p>different typologies of evaluation methods</p> <p>The drafting of the expert report</p>
4	The Certified accountant as a link between the company and the bank: how he/she can support the company in the getting trust and financial support from the banks. The assistance in the writing of an effective business plan.
12	<p>Extraordinary business operations: definition and motivation</p> <p>The transformation of an entity</p> <p>The conferment and dissolution of an entity</p> <p>Voluntary liquidation.</p> <p>The fusion and the division of a business.</p> <p>Extraordinary business transactions provided for in Articles 2446 and 2447 of the Italian Civil Code</p>

SYLLABUS

Hrs	Frontal teaching
4	The business crisis The business crisis in the current economic environment The factors identifying the crisis: economic crisis; financial crisis Strategies for overcoming the crisis Enterprise crises and business continuity The construction of a rehabilitation management plan Debt restructuring. The over-indebtedness crisis Business Continuity in Contracts The composition with creditors Debt restructuring agreements Accounting and financial statement in bankruptcy proceedings
8	Seizure and confiscation of business entities The Anti-Mafia code Accounting and financial statement of seized business entities Accounting and financial statement of confiscated business entities
6	Professional business operations The due diligence and the drafting of a business plan The discipline of the administrative liability of companies and entities (Italian Legislative Decree 231/2001) The anti-money laundering procedure The Anti-Corruption and the Compliance Standards for a business entity Engagement assurance
4	The auditing activity into the public institutions
2	The auditing activity into the not for profit organizations. Insights into the sport entities and foundations