



UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Economiche, Aziendali e Statistiche		
ACADEMIC YEAR	2021/2022		
MASTER'S DEGREE (MSC)	BUSINESS ECONOMIC SCIENCES		
INTEGRATED COURSE	PUBLIC AND NON-PROFIT BUSINESS CONTROL - INTEGRATED COURSE		
CODE	21134		
MODULES	Yes		
NUMBER OF MODULES	2		
SCIENTIFIC SECTOR(S)	SECS-P/07		
HEAD PROFESSOR(S)	BRONZETTI GIOVANNI	Professore Ordinario	Univ. di PALERMO
OTHER PROFESSOR(S)	GUZZO GIUSY	Professore Associato	Univ. di PALERMO
	BRONZETTI GIOVANNI	Professore Ordinario	Univ. di PALERMO
CREDITS	8		
PROPAEDEUTICAL SUBJECTS			
MUTUALIZATION			
YEAR	1		
TERM (SEMESTER)	Annual		
ATTENDANCE	Not mandatory		
EVALUATION	Out of 30		
TEACHER OFFICE HOURS	BRONZETTI GIOVANNI Wednesday 11:00 12:00 Piattaforma Teams GUZZO GIUSY Friday 10:00 12:00 Su teams		

DOCENTE: Prof. GIOVANNI BRONZETTI

PREREQUISITES	Basic knowledge of business economics, accounting tools and planning and control
LEARNING OUTCOMES	After examining the characteristics of public and non-profit companies, the course aims to provide the basic knowledge and comprehension of programming and control applied to these companies
ASSESSMENT METHODS	oral exams
TEACHING METHODS	distance lessons

**MODULE
PUBLIC COMPANIES**

Prof. GIOVANNI BRONZETTI

SUGGESTED BIBLIOGRAPHY

- G. Bronzetti, G. Sicoli "Profili evolutivi e assetti istituzionali delle aziende no profit"
ed. FrancoAngeli, Milano 2021
- Appunti del docente

AMBIT	50583-Aziendale
INDIVIDUAL STUDY (Hrs)	76
COURSE ACTIVITY (Hrs)	24

EDUCATIONAL OBJECTIVES OF THE MODULE

After examining the characteristics of public and non-profit companies, the course aims to provide the basic knowledge and comprehension of programming and control applied to these companies

SYLLABUS

Hrs	Frontal teaching
32	The public company and non-profit organizations from an economic-business perspective The third sector: origins and distinctive characteristics Third sector companies Management control in companies operating in the third sector Accountability and social responsibility in the company not profit

**MODULE
NON PROFIT COMPANIES**

Prof.ssa GIUSY GUZZO

SUGGESTED BIBLIOGRAPHY

GUZZO G., Le aziende no profit. Principi di amministrazione e di rilevazione, Franco Angeli, Milano, 2010, Capp. 5-6-7-8.
GUZZO G., Materiali sulla Riforma del Terzo settore (dispensa ad uso degli studenti).

AMBIT	21021-Attività formative affini o integrative
INDIVIDUAL STUDY (Hrs)	73
COURSE ACTIVITY (Hrs)	27

EDUCATIONAL OBJECTIVES OF THE MODULE

The Module aims to transmit the theoretical background and the techniques used in accounting for control of non profit organizations.

Especially, the Course deals with:

- organization, management and accounting characteristics of non-profit organizations;
- their measurement and reporting performance processes;
- specific control techniques and tools: bookkeeping and financial statements, measurement and reporting performance;
- accounting standards and norms;
- financial statements models.

SYLLABUS

Hrs	Frontal teaching
2	Economic activity and administration of non-profit organizations. Definitions and classifications.
3	Economic resources and accounting measurement. Operating activities, fund raising activities, support activities. The concepts of revenues and expenses, residual income and economic added value, gross margins, ecc. Non property resources. Measurement bases. Non-profit organization position in relation with its context.
6	Accounting for external. Accrual-basis accounting. Cash-basis accounting. Financial Statements. Social Accounting and reports. Consolidated financial statements.
3	Internal Accounting Control. Balanced scorecard. Performance Indicators. Budgets. Cost Accounting.
4	Reform of the Third Sector: Accounting Standards and norms.
Hrs	Practice
9	Financial statements models.