



# UNIVERSITÀ DEGLI STUDI DI PALERMO

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

**DOCENTE:** Prof. GIOVANNI BRONZETTI

<b>PREREQUISITES</b>	Basic knowledge of business economics, accounting tools and planning and control
<b>LEARNING OUTCOMES</b>	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
<b>ASSESSMENT METHODS</b>	oral exams
<b>TEACHING METHODS</b>	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

<b>AMBIT</b>	50583-Aziendale
<b>INDIVIDUAL STUDY (Hrs)</b>	76
<b>COURSE ACTIVITY (Hrs)</b>	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).

<b>AMBIT</b>	21021-Attività formative affini o integrative
<b>INDIVIDUAL STUDY (Hrs)</b>	73
<b>COURSE ACTIVITY (Hrs)</b>	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.