



# UNIVERSITÀ DEGLI STUDI DI PALERMO

<b>DEPARTMENT</b>	Scienze Politiche e delle Relazioni Internazionali		
<b>ACADEMIC YEAR</b>	2022/2023		
<b>MASTER'S DEGREE (MSC)</b>	MANAGEMENT OF SPORT AND PHYSICAL ACTIVITIES		
<b>INTEGRATED COURSE</b>	BUDGET ANALYSIS - INTEGRATED COURSE		
<b>CODE</b>	13466		
<b>MODULES</b>	Yes		
<b>NUMBER OF MODULES</b>	2		
<b>SCIENTIFIC SECTOR(S)</b>	IUS/04, SECS-P/07		
<b>HEAD PROFESSOR(S)</b>	VALENTI FRANCESCA	Ricercatore	Univ. di PALERMO
<b>OTHER PROFESSOR(S)</b>	SCIRE' GIOVANNI	Ricercatore a tempo determinato	Univ. di PALERMO
	VALENTI FRANCESCA	Ricercatore	Univ. di PALERMO
<b>CREDITS</b>	9		
<b>PROPAEDEUTICAL SUBJECTS</b>	02526 - PRIVATE LAW		
<b>MUTUALIZATION</b>			
<b>YEAR</b>	2		
<b>TERM (SEMESTER)</b>	1° semester		
<b>ATTENDANCE</b>	Not mandatory		
<b>EVALUATION</b>	Out of 30		
<b>TEACHER OFFICE HOURS</b>	<p><b>SCIRE' GIOVANNI</b>            Tuesday 15:00 17:00 Il ricevimento con gli studenti va confermato a mezzo email con il docente. Il ricevimento si terra nella stanza del docente presso il Dipartimento DEMS (Collegio San Rocco, secondo piano, stanza 26)</p> <p><b>VALENTI FRANCESCA</b>            Tuesday 15:00 18:00 via Pascoli, 6            Wednesday 9:00 12:00 Via Pascoli, 6 - ultimo piano</p>		

DOCENTE: Prof.ssa FRANCESCA VALENTI

<b>PREREQUISITES</b>	Legal and economic knowledge basic
<b>LEARNING OUTCOMES</b>	<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 and economic 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 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.</p> <p>The verification will take place during the final oral examination.</p>
<b>ASSESSMENT METHODS</b>	<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"><li>- S\he can give judgements and opinions about the disciplinary contents</li><li>- S\he can understand applications and\or implications of the disciplinary contents within the specific discipline of reference</li><li>- S\he can set the disciplinary contents within the professional and sociocultural setting of reference.</li></ul> <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>
<b>TEACHING METHODS</b>	Frontal lectures Exercises

**MODULE**  
**THEORY AND TECHNIQUES OF BUDGET ANALYSIS**

*Prof. GIOVANNI SCIRE'*

**SUGGESTED BIBLIOGRAPHY**

G. Ferrero, F. Dezzani, P. Pisoni, L. Puddu, *Analisi di bilancio e rendiconti finanziari*, Giuffrè, Milano, 2006.  
Materiale didattico fornito dal docente (Didactic material provided by the teacher)

<b>AMBIT</b>	50454-Economico
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<b>INDIVIDUAL STUDY (Hrs)</b>	90
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<b>COURSE ACTIVITY (Hrs)</b>	35
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**EDUCATIONAL OBJECTIVES OF THE MODULE**

The discipline deals with the reclassification and analysis of the economic-asset summary-accounting documents for the verification of the conditions of economic profitability, capital solidity and financial solvency of the companies in the sector of sport.

**SYLLABUS**

Hrs	Frontal teaching
2	Budget analysis by indices: the objectives
2	The informative capacity of the financial statements
2	The reclassification of the balance sheet for the purposes of financial and balance sheet analysis
2	The reclassification of the income statement for the purposes of income analysis
2	The analysis of the patrimonial aspect: the patrimonial solidity of the company
2	Analysis of the structure and financial situation: the liquidity of the company
2	The analysis of the structure and the economic situation: the profitability of the company
2	The weighted quotients and the models for the prediction of corporate crises
2	Financial flow analysis
2	The statement of changes in total financial resources
2	The cash flow statement of changes in net working capital
2	The cash flow statement of changes in liquidity
4	Concrete cases of balance sheet analysis of companies in the sports sector

**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

<b>AMBIT</b>	20961-Attività formative affini o integrative
<b>INDIVIDUAL STUDY (Hrs)</b>	72
<b>COURSE ACTIVITY (Hrs)</b>	28

**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**

<b>Hrs</b>	<b>Frontal teaching</b>
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 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 The other insolvency procedures .