



# UNIVERSITÀ DEGLI STUDI DI PALERMO

<b>DEPARTMENT</b>	Scienze Economiche, Aziendali e Statistiche		
<b>ACADEMIC YEAR</b>	2022/2023		
<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>	<p>The course aims to study non-profit companies and public companies. In particular, we intend to study for each company macro-type: definitions, classifications, functions and specificities; governance and management; reporting and performance measurement.</p> <p>These training objectives can be associated with the following learning outcomes:</p> <p>- Knowledge and understanding - The course aims to provide the student with knowledge and skills related to the defining, governance, management and reporting issues of non-profit and public companies. This knowledge and skills are achieved through participation in lectures, as well as individual, guided and autonomous study.</p>
<b>ASSESSMENT METHODS</b>	The test will take place in two phases: a first phase with a written exam evaluated in thirtieths and a second part, once the written exam is passed, in oral modality, evaluated in thirty, where the residual topics not covered in the written part will be addressed.
<b>TEACHING METHODS</b>	face lessons

**MODULE  
PUBLIC COMPANIES**

*Prof. GIOVANNI BRONZETTI*

**SUGGESTED BIBLIOGRAPHY**

- ECONOMIA DELLE AMMINISTRAZIONI PUBBLICHE 2/ED

ISBN 8838675449 · 9788838675447

di Riccardo Mussari

Data di Pubblicazione: 1 Aprile 2017 Mussari

-LE AZIENDE PUBBLICHE

Aspetti di governance, gestione, misurazione, valutazione e rendicontazione

Autori e curatori Luca Anselmi , Stefano Pozzoli edizioni Franco Angeli, Milano

- 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**

The course aims to deepen the study of public companies. In particular, we intend to study for each company macro-type: definitions, classifications, functions and specificities; governance and management; reporting and performance measurement.

These training objectives can be associated with the following learning outcomes:

- Knowledge and understanding - The course aims to provide the student with knowledge and skills related to definitional issues, governance, management, accounting issues and different reporting methods of public companies. This knowledge and skills are achieved through participation in lectures, as well as individual, guided and autonomous study.

**SYLLABUS**

<b>Hrs</b>	<b>Frontal teaching</b>
4	Public Administrations: a conceptual framework
4	Financing of production and public value
2	- The management
2	The organization
4	Programming and planning
8	- The detection and reporting
4	- The control system
<b>Hrs</b>	<b>Practice</b>
4	Accounting and reporting exercises

**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.