



# UNIVERSITÀ DEGLI STUDI DI PALERMO

<b>DEPARTMENT</b>	Scienze Economiche, Aziendali e Statistiche		
<b>ACADEMIC YEAR</b>	2023/2024		
<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>	<p><b>BRONZETTI GIOVANNI</b>  Wednesday 11:00 12:00 Piattaforma Teams</p> <p><b>GUZZO GIUSY</b>  Friday 10:00 12:00 Su teams</p>		

<p><b>PREREQUISITES</b></p>	<p>To understand the content of the course is necessary: basic knowledge of business economics, accounting tools and planning and control</p>
<p><b>LEARNING OUTCOMES</b></p>	<p>The teaching aims to study non-profit companies and public companies. In particular, we intend to study for each company macro-typology: 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> <ul style="list-style-type: none"> <li>- Knowledge and understanding - The course intends to provide the student with knowledge and skills relating to definitional issues, governance, management and reporting of non-profit companies and public companies. Said knowledge and skills are achieved through participation in lectures, as well as individual, guided and autonomous study.</li> </ul> <p>In particular, the course aims to develop the following skills:</p> <ul style="list-style-type: none"> <li>- the ability to know and understand the basic characteristics of public administrations</li> <li>- the ability to know and understand the functioning and organization of public administrations</li> <li>- the ability to know and understand the accounting system that characterizes public administrations also through accounting entries with the simple entry system and the double entry system in the journal.</li> <li>- the ability to know and understand the differences between the accounting system of public administrations and private companies</li> <li>- the ability to know and understand the evolution of public administration accounting systems</li> <li>- the ability to know and understand the reasons that led to the changes to the accounting systems</li> <li>- the ability to know and understand the individual reporting documents of public administrations</li> <li>- the ability to know and understand the audit systems of public administrations</li> </ul>
<p><b>ASSESSMENT METHODS</b></p>	<p>The test will take place in two phases: a first phase with a written exam evaluated out of thirty and a second part, once the written exam has been passed, in oral mode, evaluated out of thirty, where the residual topics not covered in the written part will be addressed. The evaluation of the written test will be out of thirty with assignment of points from 1 to 5 (depending on the difficulty) for each question.</p> <p>The oral exam will be evaluated out of thirty.</p> <p>The final mark will be the average between the mark of the written and oral exam.</p> <p>Description of assessment methods:</p> <ul style="list-style-type: none"> <li>-excellent (30 and 30 cum laude): excellent knowledge of the topics, excellent command of the language, excellent analytical skills. The student is able to easily solve the proposed problems.</li> <li>-very good (26-29): good command of the subjects, full ownership of the language. The student is able to solve the proposed problems.</li> <li>-good (23-25): basic knowledge of the main topics, good command of the language, with limited ability to autonomously apply knowledge to the solution of the proposed problems.</li> <li>-satisfactory (20-22): does not have full command of the main topics but possesses the relevant knowledge, satisfactory language skills, poor ability to apply the acquired knowledge.</li> <li>- sufficient (18-19): minimum basic knowledge of the main teaching topics and technical language, poor ability to apply the acquired knowledge.</li> <li>- insufficient: does not have an acceptable knowledge of the contents of the topics covered in the teaching.</li> </ul> <p>The first written part will consist of a total of 10 questions including open-ended questions, aimed at verifying:</p> <ul style="list-style-type: none"> <li>- the ability to know and understand the basic characteristics of public administrations</li> <li>- the ability to know and understand the functioning and organization of public administrations</li> <li>- the ability to know and understand the accounting system that characterizes public administrations also through accounting entries with the simple entry system and the double entry system in the journal.</li> <li>- the ability to know and understand the differences between the accounting system of public administrations and private companies</li> <li>- the ability to know and understand the evolution of public administration accounting systems</li> <li>- the ability to know and understand the reasons that led to the changes to the accounting systems</li> <li>- the ability to know and understand the individual reporting documents of public</li> </ul>

	administrations In the oral part: - deepening of possible deficiencies of the written part - the ability to know and understand the control systems of public administrations
<b>TEACHING METHODS</b>	lessons, individual and group insights, workshops and seminars with public administration employees and experts.

**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, reporting and audit system

**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.