



UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Economiche, Aziendali e Statistiche
ACADEMIC YEAR	2020/2021
MASTER'S DEGREE (MSC)	BUSINESS ECONOMIC SCIENCES
INTEGRATED COURSE	PUBLIC COMPNY ECONOMICS - INTEGRATED COURSE
CODE	19579
MODULES	Yes
NUMBER OF MODULES	2
SCIENTIFIC SECTOR(S)	SECS-P/07
HEAD PROFESSOR(S)	TORCIVIA SEBASTIANO Professore Ordinario Univ. di PALERMO
OTHER PROFESSOR(S)	TORCIVIA SEBASTIANO Professore Ordinario Univ. di PALERMO
CREDITS	8
PROPAEDEUTICAL SUBJECTS	
MUTUALIZATION	
YEAR	1
TERM (SEMESTER)	1° semester
ATTENDANCE	Not mandatory
EVALUATION	Out of 30
TEACHER OFFICE HOURS	TORCIVIA SEBASTIANO Monday 12:00 14:00 dipartimento SEAS, 4^ Piano,

DOCENTE: Prof. SEBASTIANO TORCIVIA

PREREQUISITES	The student must know the accounting system of administrative facts of the accountancy and business economics, in the public institutes.
LEARNING OUTCOMES	<p>Knowledge and understanding skills.</p> <p>Know hot to frame new business models to guide the act of public companies in order to state of developemnt and evolution of public companies' accountability systems, as instruments to increase the accountability information system.</p> <p>Ability to apply knowledge and comprehension</p> <p>Cmework from time to time locate, the conceptual framework to assume in the process of interpretation of real examined situations, to take assonances and dissonances, whitin teoric reference framework and the empirical analysis of case study.</p> <p>Autonomy of judgement</p> <p>To know, as in autonomy as in group, the administrative problems of public comanies and to be able to develop, through the dialectical confrontation, possible solutions to individual problems, put in evidence critical issues of teorical reference frameworks and to develop possible ideas of reflection.</p> <p>Ability in the communication</p> <p>To know report and to communicate in professional terms knowledges and competences reached, in write and oral. To that and, and to increase the tecnical lessic, it is requested the consultation of foreign papers and the elaboration, individually and in the group, of italian papers in the subject choised with particulary attention.</p> <p>Learning ability</p> <p>To know the actual scientific bibliography, of the public administrations and the data bases, ti stimulate the process of updating and self learning, useful for the working activities post degree, as teaching and the free lancer, as well as the choice to increase the training process with the frequence of courses of Phd in Italy and abroad.</p>
ASSESSMENT METHODS	Oral exam. The valuation criteria are: The student must answer at least three questions on all parts of the program, in order to recommended texts. The final verification will evaluate if the student has knowledge and understanding of the topic, interpretative competence and autonomy judgment of balance sheet.
TEACHING METHODS	Front lessons and classroom exercises

MODULE CONTROL

Prof. SEBASTIANO TORCIVIA

SUGGESTED BIBLIOGRAPHY

- 1) DONNA G., L'università che crea valore pubblico, Il Mulino, 2018
- 2) REGINATO ELISABETTA, Accountability e controlli in sanità, Maggioli, 2016
- 3) Materiali didattici forniti dal docente, tratti da Internet, ecc.

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

EDUCATIONAL OBJECTIVES OF THE MODULE

To study the most important public institutions: University, region, municipalities, and health institutions.

SYLLABUS

Hrs	Frontal teaching
4	University-Departments
6	Region and municipalities
4	The development of the regional accounting system: features and regulation
6	health public institutions
4	The health system and the regional plans

MODULE INSTITUTIONS

Prof. SEBASTIANO TORCIVIA

SUGGESTED BIBLIOGRAPHY

- 1) ANESSI PESSINA E., L'evoluzione dei sistemi contabili pubblici, Egea, 2007
- 2) REGINATO ELISABETTA, Accountability e controlli in sanità, Maggioli, 2016
- 3) Materiali didattici forniti dal docente, tratti da Internet, ecc.

AMBIT	21021-Attività formative affini o integrative
INDIVIDUAL STUDY (Hrs)	76
COURSE ACTIVITY (Hrs)	24

EDUCATIONAL OBJECTIVES OF THE MODULE

To study the development of the accounting systems in the public administration, with a regional, national, and international perspective of analysis.

SYLLABUS

Hrs	Frontal teaching
6	The development of the public accounting systems
6	The analysis of the performance of the public administration
4	The objects of the annual reports and the importance of the economic accounting system
8	The accounting harmonization