



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 AND NON-PROFIT BUSINESS CONTROL - INTEGRATED COURSE		
CODE	21134		
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)	GUZZO GIUSY	Professore Associato	Univ. di PALERMO
	TORCIVIA SEBASTIANO	Professore Ordinario	Univ. di PALERMO
CREDITS	10		
PROPAEDEUTICAL SUBJECTS			
MUTUALIZATION			
YEAR	1		
TERM (SEMESTER)	1° semester		
ATTENDANCE	Not mandatory		
EVALUATION	Out of 30		
TEACHER OFFICE HOURS	GUZZO GIUSY		
	Friday	10:00 12:00	Su teams
TEACHER OFFICE HOURS	TORCIVIA SEBASTIANO		
	Monday	12:00 14:00	dipartimento SEAS, 4 ^a 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 how to frame new business models to guide the act of public companies in order to state of development 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>Framework from time to time locate, the conceptual framework to assume in the process of interpretation of real examined situations, to take resonances and dissonances, within the 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 companies and to be able to develop, through the dialectical confrontation, possible solutions to individual problems, put in evidence critical issues of theoretical 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 end, and to increase the technical lessic, it is requested the consultation of foreign papers and the elaboration, individually and in the group, of Italian papers in the subject chosen with particular attention.</p> <p>Learning ability</p> <p>To know the actual scientific bibliography, of the public administrations and the data bases, to 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 frequency 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 PUBLIC COMPANIES <i>Prof. SEBASTIANO TORCIVIA</i>	
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	50583-Aziendale
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

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.
CNDCEC, Principio contabile n. 1: Quadro sistematico per la preparazione e la presentazione del bilancio degli enti non profit. Linee guida e schemi di bilancio dell'Agenzia per le Onlus. D.lgs. 117/2017. Linee guida per la redazione del bilancio sociale degli enti del Terzo settore.
Lecture e casi aziendali da definire.

AMBIT	21021-Attività formative affini o integrative
INDIVIDUAL STUDY (Hrs)	114
COURSE ACTIVITY (Hrs)	36

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
4	Economic activity and administration of non-profit organizations. Definitions and classifications.
6	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.
10	Accounting for external. Accrual-basis accounting. Cash-basis accounting. Financial Statements. Social Accounting and reports. Consolidated financial statements.
6	Internal Accounting Control. Balanced scorecard. Performance Indicators. Budgets. Cost Accounting.
6	Accounting Standards and norms.
4	Financial statements models.