UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Economiche, Aziendali e Statistiche
ACADEMIC YEAR	2020/2021
MASTER'S DEGREE (MSC)	BUSINESS ECONOMIC SCIENCES
SUBJECT	PROFESSIONAL TECHNIQUE AND DEONTOLOGY
TYPE OF EDUCATIONAL ACTIVITY	B
AMBIT	50583-Aziendale
CODE	19583
SCIENTIFIC SECTOR(S)	SECS-P/07
HEAD PROFESSOR(S)	COGLITORE ANTONIO Professore a contratto Univ. di PALERMO
OTHER PROFESSOR(S)	
CREDITS	9
INDIVIDUAL STUDY (Hrs)	171
COURSE ACTIVITY (Hrs)	54
PROPAEDEUTICAL SUBJECTS	
MUTUALIZATION	
YEAR	1
TERM (SEMESTER)	2° semester
ATTENDANCE	Not mandatory
EVALUATION	Out of 30
TEACHER OFFICE HOURS	**COGLITORE ANTONIO** Tuesday 12:00 13:00 Presso la stanza del Prof. Cincimino previa prenotazione Wednesday 17:00 18:00 Presso la stessa aula della lezione

DOCENTE: Prof. ANTONIO COGLITORE

PREREQUISITES	Students must possess adequate knowledge of the mathematical foundations (metric system and not decimals measures - resolution of equivalence) and application capabilities to the computer, especially the basic software (word - spreadsheets). Students must also have adequate knowledge of the financial statements and accounting principles, as well as of the elements of commercial law.
LEARNING OUTCOMES	Knowledge and understanding: an in-depth knowledge of extraordinary corporate operations and professional operations, as well as administrative and accounting compliance of business crises. Applying knowledge and understanding: we expect a good knowledge of extraordinary corporate operations, professional operations, and business crises, so as to enable the student to apply the right tools to support decision-making in concrete cases. Making judgments: achieving a high standard of critical judgment, associated with the development of an economic mentality. Communication: we expect the full learning of economic-business language, together with good communication skills, in the context of specific extraordinary corporate operations. Lifelong learning skills: achieving a high standard of cognition and learning, such as to develop critical analysis and decisions to be taken in specific context.
ASSESSMENT METHODS	Oral exam. The oral test consists in a conversation, aimed at ascertaining the possession of skills, expertise and disciplinary knowledge provided on the course. The evaluation is expressed in thirtieths. The questions, both open and semi-structured, are aimed at verifying: a) The knowledge acquired on the topics presented in the course, and the connections of the disciplinary contents; b) The processing capacity of the Student. It is appreciated the ability to express independent judgments and assessments on disciplinary contents; c) Adequate capacity in terms of proficiency of language and of articulation of the topics. The assessment is carried out of thirty. Rejected: Not sufficient 18: Just sufficient 19-21: Fully sufficient / More than sufficent 22-24: Fairly good 25-27: Good 28-29: Very good 30: Excellent 30 e lode: Excellent cum laude
EDUCATIONAL OBJECTIVES	Good knowledge of extraordinary corporate operations, professional operations, and business crises, so as to enable the student to apply the right tools to support decision-making in concrete cases.
TEACHING METHODS	Lessons
SUGGESTED BIBLIOGRAPHY	C. SORCI (a cura di), Le operazioni straordinarie come strumenti per lo sviluppo delle aziende, Giuffre, Milano, 2006. Materiale didattico fornito dal docente/Teaching notes and materials edited by the professor

SYLLABUS

Hrs	Frontal teaching
4	The Chartered and Certified Accountant: history and evolution in Italy and other countries. Regolations, rules and ethical code.
4	Declaration requirements Assistance in tax assessment and tax collection, Board of auditors Statutory auditing
4	Board of auditors and Statutory auditing
2	The evaluation of a business entity Introduction to the business entity's evaluation methods different typologies of evaluation methods The drafting of the expert report
4	The Certified accountant as a link between the company and the bank: how he/she can support the company in the getting trust and financial support from the banks. The assistance in the writing of an effective business plan.
12	Extraordinary business operations: definition and motivation The transformation of an entity The conferment and dissolution of an entity Voluntary liquidation. The fusion and the division of a business. Extraordinary business transactions provided for in Articles 2446 and 2447 of the Italian Civil Code

SYLLABUS

Hrs	Frontal teaching
4	The business crisis The business crisis in the current economic environment The factors identifying the crisis: economic crisis; financial crisis Strategies for overcoming the crisis Enterprise crises and business continuity The construction of a rehabilitation management plan Debt restructuring. The over-indebtedness crisis Business Continuity in Contracts The composition with creditors Debt restructuring agreements Accounting and financial statement in bankruptcy proceedings
8	Seizure and confiscation of business entities The Anti-Mafia code Accounting and financial statement of seized business entities Accounting and financial statement of confiscated business entities
6	Professional business operations The due diligence and the drafting of a business plan The discipline of the administrative liability of companies and entities (Italian Legislative Decree 231/2001) The anti-money laundering procedure The Anti-Corruption and the Compliance Standards for a business entity Engagement assurance
4	The auditing activity into the public institutions
2	The auditing activity into the not for profit organizations. Insights into the sport entities and foundations