

Note: Please be aware that the only official version is the Italian document titled “Scheda Unica Annuale”. This document contains a translation in English of a portion of the original document “Scheda Unica Annuale” intended at facilitating the understanding of the underlying mechanisms governing the Master in AAC by international students.



General information about the Study Program

University	The University of FLORENCE
Italian course Name	ACCOUNTING, AUDITING E CONTROLLO (<i>IdSua:1580485</i>)
English course Name	ACCOUNTING, AUDITING AND CONTROL
Class	LM-77 - Economics and Management
Language in which the course is taught	Italian
Website of the degree program (if applicable)	https://www.aac.unifi.it/
Fees	http://www.unifi.it/vp-6385-manifesto-degli-studi.html Pdf inserted view

Teaching mode	a. Conventional
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 **Contacts and Facilities**

Chair (or Contact person or Coordinator) of the Study Program BUCELLI Andrea

Collegial management body of the study program Study Program Board

Reference teaching structure Department of Economics and Management (DISEI)

Other affiliated units Department of Statistics, Computer Science, Applications 'G. Parenti' (DiSIA)

Affiliated Teaching Staff

N.	LAST NAME	FIRST NAME	SECTOR	QUALIFICATION	WEIGHT	ACADEMIC FIELD TYPE
1.	BELLUCCI	Marco	Research Fellow		1	
2.	BUCELLI	Andrea	Associated Professor		1	
3.	GIUNTA	Francesco	Full Professor		1	
4.	LIBERATORE	Giovanni	Full Professor		1	
5.	MAINARDI	Marco	Associated Professor		1	
6.	PASSERI	Riccardo	Full Professor		1	

Student Representatives Student representatives not indicated

QA Management Group Marco Bellucci
Andrea Bucelli
Elena Gori
Gino Manfriani
Lorenzo Parrini
Albi Shehi
Filippo Zatti

Tutor Laura BINI



21/12/2021

The Study Program gathers feedback from organizations representing the business, managerial, and professional sector regarding the need to train experts in the area of administration and control of private, non-profit, and public organizations operating in the national and international context.

Graduate profiles

The Study Program is geared toward training figures who can place themselves within organizations in the following capacity:

1. Managers of local or national enterprises
2. Managers of firms operating in international accounting environments
3. Managers of non-profits and third-sector enterprises
4. Consultants and managers in the public sector
5. Financial analysts
6. Certified auditors (following board examination)
7. Certified accountants (following board examination)
8. Business consultants

Thanks to the skills provided and its strong international focus, the Study Program offers suitable training for entry into national and international doctoral pathways in both Financial Accounting and Management Accounting.

To whom the Study Program is addressed.

The Study Program is intended for all students with a background in business who intend to study in depth national and international issues related to Business and Accounting from the perspective of management and control of organizations in the private, public and non-profit sectors. The Program has curricular and background knowledge requirements for entry.

Training provided by the Study Program.

The Program is characterized by a focus in the business area through an in-depth study of subjects related to the relevant academic discipline and other areas such as law, economics, mathematics and statistics. The national and international vocation of the Study Program takes the form of teaching in both Italian and English and may also include a curriculum totally in English side by side with the Italian one.

Individual courses' approach.

Individual subjects (aka courses) have an operational approach, aimed at providing the student with judgement-making, communication and learning skills. This is also achieved through specific workshops and internships, group work, and seminar activities integrated with the subjects' syllabi.

Educational opportunities abroad.

The Study Program provides educational opportunities abroad through the Erasmus program and the continued promotion of the establishment of double degree programs.

Connecting with the industry.

The Study Program promotes the job placement of its graduates through one or more of the following activities: organization of career days, active participation of companies within the courses, internship opportunities within partner companies, and establishment of business-funded scholarships.

<http://www.accounting-professione.unifi.it/>



BOX A1.a

Consultation with national and international representatives of the production of goods and services, professions (Course setup)

Meeting of 03/03/2011

Representations: Unioncamere Toscana; Fidi Toscana; Confcooperative; President of ODCEC; President of Young Industrialists; President of CRF.

The President outlines what are the salient features of the new Faculty Educational Offering valid from A.Y. 2011-2012.

Given the size of the academic body that the Faculty currently has at its disposal and taking into account the current regulations that impose quantitative and qualitative constraints, the Faculty, in the BOD of 14/02/11, decided to:

- leave unchanged, the number of study programs offered (a total of 13, 6 undergraduate, 7 post-graduate) to proceed, instead, to a substantial elimination of pathways (only for the Master's Degree Programs *Corporate Governance and Management* and *Economic Sciences* are maintained 4 and 2 curricula, respectively);
- rationalize the educational offerings by making the first year of the Degree Courses with the largest number of enrolled students (Business Administration and Economics and Management) common;
- reduce the subjects offered to meet the quality constraints, as imposed by DM 17/2010;
- adjust as of the following year the degree programs of degree classes L-18, L-33, LM-77, LM-56 to align with the Agreement with the Institute of Certified Public Accountants being approved.

Discussion opened on the proposed educational offerings for A.Y. 2011-12 from which it emerged that the professional figures that the Faculty of Economics is able to train through its study programs are responsive to the needs expressed, through the labour market, by the production system, the professional world and, more generally, by civil society. The Committee, therefore, approves the guidelines that the Faculty has given itself regarding the educational offerings for A.Y. 2011-2012.

The Chairman indicates to the Committee that, in agreement with the deliberations of the Faculty Board, the educational offer under discussion will have to be further refined for A.Y. 2012-13, to make it fully compatible with the changes being defined in the University's governance model and with the reduction in the number of academic staff that will be available to implement the mentioned offer.

A schedule of 3 meetings is set to allow for in-depth discussion.



BOX A1.b

Consultation with national and international representatives of the production of goods and services, professions (Follow-up meetings)

25/01/2022

The School of Economics and Management has had a 'Standing Committee for Consultations' since 2017, attended by representatives of the local business community, as well as the Presidents of the Degree Programs and the School President. The committee was created as a result of similar initiatives established at the level of individual Study Programs.

In April 2019, following the change of Chairmanship of the School of Economics and Management, the composition of the body underwent a review and partial renewal, to ensure increasingly active participation of stakeholders and perfect consistency between the type of companies representing the area and the natural professional outlets envisaged by the Study Programs.

Currently the committee consists of: Artea - Azienda Regionale Toscana Erogazioni Agricoltura, Confindustria Firenze, Federalberghi Firenze, Guccio Gucci Spa, IRPET - Regional Institute for Economic Planning of Tuscany, KPMG Spa, Order of Chartered Accountants of Florence and Prato, Sofidel Group, Unicoop Florence, LAMA Agency.

The presence of the body at the School of Economics and Management does not exclude the possibility of establishing a

special committee within the Study Programs, however, the choice of a Central Committee stems from the desire to equip the consultation body with a comprehensive view on the educational offerings, so as to be able to put forward suggestions and critical issues from a non-fragmented perspective, as well as to ensure an adequate level of synthesis and sharing of the analyses and evaluations made during the debate sessions.

In 2019, the committee met on November 5. The meeting was fruitful to initiate reflections on the School's activities and educational offerings, starting with the sharing of data on enrolments in Study Programs and graduates three years after graduation. The Committee, recognizing the importance of the School's achievements and the complexity of the activities to be managed in the face of the numbers presented, appreciated the initiatives put in place and the training of graduates; it renewed its willingness to collaborate on all activities, such as seminars, internships, dissertations, which are already carried out in strong synergy, but which could be organized in such a way as to facilitate and intensify exchanges, including on projects that companies put forward to students. In general, there were many suggestions for increasingly close cooperation, as reflected in the November 5 minutes.

Regarding the Study Program, in particular, the consultations following its establishment phase, which took place in 2016, were held in the Review Group, namely in the meetings held on June 7, 2016, July 21, 2016, November 16, 2016, and November 8, 2017. Recently, these consultations have continued in particular on the occasion of the June 28, 2019 Review Group, which was open to representatives of the business world (Confindustria Florence) and the professional guilds (Florence Order of Chartered Accountants and Accounting Experts, as well as Labour Consultants).

With the Union of Young Certified Public Accountants, the fruitful relationship continues through both the monthly desk open to students and annual meetings with them, the last of which was held remotely on May 19, 2020, at which the newly appointed president Dr. Alessandro Mannelli spoke.

These relationships are also nurtured through informal meetings of the Study Program chair with the Review Group, workforce representatives, and business and professional firms. Useful indications emerged regarding the subjects currently taught, the individual courses, and how the content is delivered and presented, as resulting from the appropriate Study Program site.

To strengthen the link with the labour market and professional firms, proposals in terms of new subjects, some already activated or updated as a result of regulatory developments (such as Insolvency and Crisis Law), were also suggested and discussed. Attention is also paid to practical methodologies and applications. In particular, the adoption of IT tools as part of the new subject of Management Control (introduced with the 2018-19 a.y. to replace Cost Management) and Financial Mathematics (with the new teaching staff member from the 2019-2020 academic year), incorporates feedback from the industry.

Interesting forms of collaboration between external parties and the Study Program were also foreshadowed, with particular reference to the writing of the master's thesis. Such an initiative could profitably be developed through a collaboration with organizations representing the industry and professional firms. The latter could suggest themes and topics of operational interest for further study, which would then be collected in a special database made available to teachers and graduating students.

Finally, it was reiterated by the workforce representatives on the Review Group that there is a need to strengthen the cross-disciplinary character of the subjects offered. Therefore, the organization of meetings in seminar form and with subjects from the professional world, businesses and institutions continues both at the level of individual courses and the study program.

Link:<https://www.economia.unifi.it/vp-346-comitato-di-consultazione.html>

The Study Program prepares for: P1 Expert in the management and control of private organizations**function in a work context:**

Indicates a professional figure who in a business setting or as part of his or her professional activity can deal in executive roles with the key areas of administration in a private organization (i.e., accounting and budgeting, management control, auditing).

expertise associated with the function:

1. budget analysis;
2. management control;
3. business valuation;
4. use of mathematical/statistical tools to solve problems in the area of management and its control;
5. management of corporate social responsibility;
6. knowledge in the areas of law and taxation.

employment outlets:

The professional figure of "Expert in the management and control of private organizations" can lead to positions as:

- Managers of local or national enterprises, mostly in the areas of administration, planning, and control, corporate finance and tax management
- Managers of third sector entities and social enterprises, with both national and international scope.
- Certified chartered accountant. The Study Program allows access to the profession of Certified Chartered Accountant as defined in Legislative Decree No. 139 of June 28, 2005, with special reference to a possible internship and board certification exam.
- Business consultant, as a freelancer or within an organization, concerning accounting (e.g., preparation of financial statements), control (e.g., cost analysis), planning (e.g., business plan preparation), and tax aspects (e.g., tax compliance) of domestic and international businesses.

In addition to the profiles highlighted in this box, graduates who have sufficient credits in appropriate disciplines will be able to undertake further training pathways as provided by current legislation.

Thanks to the skills provided and its strong international focus, the Study Program offers suitable training for entry into national and international doctoral programs in both Financial Accounting and Management Accounting.

The Study Program prepares for: P2 Expert in the management and control of organizations operating in an international accounting environment**function in a work context:**

Identifies a professional figure who, in a business context or as part of his or her professional activity, is able to deal, in an executive capacity, with the management and control, including social responsibility, of companies operating in an international accounting environment.

expertise associated with the function:

1. financial statement analysis of companies operating in an international accounting environment;
2. international accounting skills;
3. business valuation;
4. knowledge related to planning and control tools of particular interest to companies operating in international contexts;
5. management of corporate social responsibility;

6. knowledge in using mathematical/statistical tools to solve problems in the area of management and its control.

employment outlets:

The professional figure of "Expert in the management and control of organizations operating in an international accounting environment" can lead to positions as:

- Managers of firms operating in international accounting environments, mainly in the areas of administration, planning and control.
- Managers of third sector entities and social enterprises, with both national and international scope.
- Business consultant, as a freelancer or within an organization, for accounting (e.g., preparation of financial statements), control (e.g., cost analysis), planning (e.g., business plan preparation), and tax aspects (e.g., tax compliance) of domestic and international businesses.

In addition to the profiles highlighted in this box, graduates who have sufficient credits in appropriate disciplines will be able to undertake further training pathways as provided by current legislation.

Thanks to the skills provided and its strong international focus, the Study Program offers suitable training for entry into national and international doctoral programs in both Financial Accounting and Management Accounting.

The Study Program prepares for: P3 Fundamental evaluation expert

function in a work context:

This is a professional figure who, within investment and financial intermediation companies, or as a freelancer, employs specific skills in the areas of international accounting, financial statement analysis, business valuation and international taxation for fundamental analysis.

expertise associated with the function:

1. financial statement analysis in the area of fundamental analysis;
2. business valuation;
3. knowledge related to the impact of an international accounting system on financial statement analysis and business valuation;
4. the impact of social responsibility on company evaluation.

employment outlets:

The professional figure of "Fundamental Evaluation Expert" can lead to positions as:

- Financial analyst, either in a freelance capacity or within a financial intermediary organization. In addition to the profiles highlighted in this box, graduates who have sufficient credits in appropriate disciplines will be able to undertake further training pathways as provided by current legislation.

Thanks to the skills provided and its strong international focus, the Study Program offers suitable training for entry into national and international doctoral programs in both Financial Accounting and Management Accounting.

The Study Program prepares for: P4 Expert in statutory audit and internal control

function in a work context:

Outlines a professional figure who within auditing firms, or as a freelancer, employs specific skills in accounting, financial statement analysis, business valuation, and business audit, to audit financial statements prepared following national and international accounting standards.

expertise associated with the function:

1. corporate auditing at national and international levels;
2. budget analysis;
3. management control;
4. knowledge in the area of international accounting standards;

5. knowledge in the areas of law and taxation.

employment outlets:

The professional figure of "Expert in Statutory Audit and Internal Control" can lead to positions as:

- Statutory auditor, including in the international arena. The Program provides access to the profession of certified auditor
- Forensic accountant complying with the regulations outlined in Legislative Decree No. 39/2010, with particular reference to any internship and board certification exam.

In addition to the profiles highlighted in this box, graduates who have sufficient credits in appropriate disciplines will be able to undertake further training pathways as provided by current legislation.

Thanks to the skills provided and its strong international focus, the Study Program offers suitable training for entry into national and international doctoral programs in both Financial Accounting and Management Accounting.

The Study Program prepares for: P5 Specialist in managing fiscal and contractual aspects of private organizations

function in a work context:

It highlights a professional figure who in a business context or as part of his or her professional activity is able to deal, in executive roles, with aspects related to the management of relations with the Tax Administration. Having developed specific skills in both business and law, the professional figure presents an interdisciplinary profile capable of managing operations of a complex nature.

expertise associated with the function:

1. corporate taxation;
2. contract and corporate law;
3. tax law;
4. knowledge of day-to-day and special management;
5. accounting knowledge related to business crisis identification and management.

employment outlets:

The professional figure of "Specialist in the management of fiscal and contractual aspects of private organizations" can lead to positions as:

- Managers of local or national enterprises, mainly in the areas of administration, planning, and control, corporate finance and tax management
- Certified chartered accountants. The Study Program allows access to the profession of Certified Chartered Accountant as defined in Legislative Decree No. 139 of June 28, 2005, with special reference to a possible internship and board certification exam.
- Business consultants, as freelancers or inside an organization, specialised in accounting (e.g., preparation of financial statements), control (e.g., cost analysis), planning (e.g., business plan preparation), and tax aspects (e.g., tax compliance) of domestic and international businesses.

In addition to the profiles highlighted in this box, graduates who have sufficient credits in appropriate disciplines will be able to undertake further training pathways as provided by current legislation.

Thanks to the skills provided and its strong international focus, the Study Program offers suitable training for entry into national and international doctoral programs in both Financial Accounting and Management Accounting.

The Study Program prepares for: P6 Expert in the issues of planning, programming, management, evaluation and performance monitoring of the public sector

function in a work context:

Deals with a professional figure who performs, in an executive capacity, activities inherent in the administration and management control of public organizations, with particular reference to public bodies. The acquisition of

knowledge and specific operational tools enables the professional to assume roles in coordinating and directing the management of complex facilities.

expertise associated with the function:

1. planning and programming of public organizations;
2. administration, management and surveying of public organizations;
3. complex performance control systems of public organizations;
4. knowledge related to tools assessing impacts arising from business choices in public settings;
5. knowledge related to auditing public organizations with public and private legal status;
6. accounting, management and control knowledge applied in the area of performance evaluation of public entity investee companies.

employment outlets:

The professional figure of "Expert in the issues of planning, programming, management, evaluation and performance control of the public sector" can lead to positions as:

- Managers of third sector entities and social enterprises, with both national and international scope.
- Consultants and managers in the public sector
- Statutory auditor, including in the international arena. The Study Program provides access to the profession of forensic auditor subject to compliance with the regulations outlined in Legislative Decree No. 39 of January 27, 2010, with particular reference to any internship and board certification exam.
- Business consultant, as a freelancer or within an organization, specialized in accounting (e.g., preparation of financial statements), control (e.g., cost analysis), planning (e.g., business plan preparation), and tax aspects (e.g., tax compliance) of domestic and international businesses.

In addition to the profiles highlighted in this box, graduates who have sufficient credits in appropriate disciplines will be able to undertake further training pathways as provided by current legislation.

Thanks to the skills provided and its strong international focus, the Study Program offers suitable training for entry into national and international doctoral programs in both Financial Accounting and Management Accounting.



BOX A2.b

The course prepares for the profession of (ISTAT coding)

1. Management specialists in the public sector - (2.5.1.1.1)
2. Control specialists in the public sector- (2.5.1.1.2)
3. Management and control specialists in private enterprises - (2.5.1.2.0)
4. Accounting Specialists - (2.5.1.4.1)
5. Fiscal and tax advisers - (2.5.1.4.2)
6. Specialists in financial activities - (2.5.1.4.3)
7. Business administration specialists - (2.5.3.1.2)

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For all students, access to the Program is conditional on meeting curricular and background knowledge requirements. Graduates from L-18 have the curricular requirements for admission to the Study Program. Graduates of Italian universities with degrees other than L-18 and graduates of foreign universities have the curricular requirements for admission to the Study Program if they meet the conditions, specified in the Study Program Teaching Regulations, inherent in the acquisition of Credits (CFU) in certain academic fields during their study pathway and proficiency in English.

Verification of students' background knowledge is by the Education Committee in accordance with the methods and characteristics defined by the Teaching Regulations of the Study Program and consistent with the provisions of the University Teaching Regulations. Under no circumstances are there any educational debts or additional educational requirements at the time of admission.

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§1. General aspects. To be admitted to the Study Program, prospective students must have earned a bachelor's degree and meet the curricular and background knowledge requirements specified below. Compliance with the curricular and knowledge requirements will be assessed by the Education Committee.

§2. Education Committee. The Education Committee, chaired by the President of the Study Program Board, is composed of at least four other Study Program teaching staff members and at least one student representative. The Committee is in charge of verifying the curricular and background knowledge requirements to access the Course, other functions provided for by the University Statute and in any case all those activities that are delegated to it by the Study Program Board. Education Committee meetings requires the presence of the majority of its members to be valid. The Education Committee validly resolves with the favorable vote of the absolute majority of those present.

§3. Curriculum requirements. Graduates holding a bachelor's degree in class L-18 meet the curricular requirements for admission to the Study Program.

Graduates of Italian universities with degrees other than L-18 have the curricular requirements for admission to the Study Program if they meet the conditions specified below:

- Having earned at least 12 credits in the scientific-disciplinary field SECS-P/07 Business Economics and at least another 12 credits in business-related subjects in one or more of the following academic disciplines: SECS-P/07 Business economics, SECS-P/08 Economics and management, SECS-P/09 Corporate finance, SECS-P/10 Business organization, SECS-P/11 Economics of financial intermediaries.
- Having earned at least 16 credits in legal, economic and statistical-mathematical fields in one or more of the following academic disciplines: IUS/01 Private Law, IUS/04 Commercial Law, IUS/05 Economic Law, IUS/07 Labor Law, IUS/09 Institutions of Public Law, IUS/12 Tax Law, SECS-P/01 Political Economy, SECS-P/02 Economic Policy, SECS-P/06 Applied Economics, SECS-S/01 Statistics, SECS-S/03 Economical Statistics, SECS-S/06 Mathematical Methods of Economics and Actuarial and Financial Sciences, MAT/05 Mathematical Analysis, MAT/09 Operations Research.
- Having earned at least 3 credits of English language training or certification of English language proficiency such that the student is guaranteed to be able to take instruction in English or benefit from instructional materials in English (level B1 oral and level B2 on reading comprehension).

Graduates with degrees earned abroad, if deemed eligible, have curricular requirements for admission to the Study Program if they meet conditions deemed similar to the provisions about English language proficiency and a course of study focused on

subjects in the disciplines of business, economics, law, statistics and mathematics. Compliance with these conditions is verified by the Education Committee.

§4 Background knowledge for students from Italian universities. The assessment of previous knowledge is deemed satisfactory if the candidate has earned a grade of 95/110 or higher in their undergraduate degree (laurea). The Education Committee may suggest the most appropriate curricular choices considering the academic path and the skills gained at bachelor's level.

For those who have obtained a grade below 95/110, the Education Committee, or its delegates, verify previous knowledge by ascertaining a weighted grade point average above 26/30 for the credits inherent in the business (SECS-P/07-12) and legal (IUS/01-09-04) area included in the bachelor's degree curriculum.

In cases where the assessment of the bachelor's degree syllabus results in the identification of gaps related to certain topics, the Education Committee will issue the clearance on the condition of passing specific exams aimed at filling these gaps.

For the purpose of verifying previous knowledge, work experience and educational activities resulting from the candidate's curriculum vitae may also be taken into consideration.


If the previous knowledge check results in the determination of serious gaps, the Education Committee may deny enrollment by motivated resolution, subject to any regulations prevailing over these regulations. The candidate may reapply on a subsequent occasion.

§5 Background knowledge requirements for students from foreign universities. The background knowledge of graduates with foreign degrees who meet the curricular requirements in §3 will be evaluated by the Education Committee based on their study path.

If the Committee or its delegates deem it necessary to directly verify the candidate's knowledge, the assessment shall be done by interview and/or test by the Education Committee or its delegates. The interview or test will cover the general content of the L-18 degree class. For the purpose of verifying previous knowledge, work experience and educational activities resulting from the candidate's curriculum vitae may also be taken into consideration.

The Committee may deny enrollment or make it conditional on passing individual exams. However, the candidate may reapply in subsequent academic years.

§6. Final rules. The detailed methods of verification referred to in the preceding paragraphs will be established by a resolution of the Education Committee in accordance with the provisions of the University Teaching Regulations.

 BOX A4.a	Specific training objectives of the Course and description of the pathway
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The curriculum of the Program focuses on Business and Accounting peculiar to Business Economics and the main administrative-management best practices identified at national and international levels. These topics are appropriately complemented by content related to the aspects of Regulation and Taxation proper to the legal disciplines, with the goal of providing a comprehensive analysis of the environment in which domestic and international companies operate. As required by its degree class, knowledge in business and law is supplemented with interdisciplinary tools specific to the fields of economics, mathematics and statistics.

Given the specific objectives, the course is aimed at training managerial and professional figures with in-depth training in the field of Business Administration and complementary disciplines. The professional skills acquired will enable graduates to frame and solve the main problems of business administration and management with a high degree of autonomy and responsibility, entering the labour market as managers, entrepreneurs, freelance

professionals or consultants. The result will be professionals with problem-solving-oriented soft and hard skills capable of applying cross-disciplinary knowledge and tools specific to the fields of business, law, economics and mathematics and statistics.

The Program provides opportunities to achieve and reinforce this goal through the possible activation of curricula oriented to developing skills specifically required by national and international stakeholders. Details regarding the academic path are governed by the Teaching Regulations.

▶ BOX A4.b.1 **Knowledge and comprehension, and Ability to apply knowledge and comprehension: Summary**



<p>Knowledge and comprehension skills</p>	<p>At the end of the Program, graduates will have acquired solid conceptual foundations on the topics of Accounting, Auditing and Control proper to Business Economics and the main administrative-management best practices identified at national and international levels.</p> <p>The knowledge acquired in the business field, together with the knowledge of law, mathematics and statistics inherent in the legal system, will enable the graduate to understand from a holistic perspective the environment in which domestic and international companies operate.</p> <p>Given the specific objectives, the course is aimed at training managerial and professional figures with in-depth knowledge of Business Administration and complementary disciplines. The professional skills acquired will enable them to frame and solve the main problems of business administration and management with a high degree of autonomy and responsibility, entering the job market as managers, entrepreneurs, freelancers or consultants.</p> <p>The verification of the learning outcomes is done mainly through written and/or oral examinations, as well as through activities peculiar to each subject, including workshops and seminars.</p>	
<p>Ability to apply knowledge and comprehension</p>	<p>Regarding the ability to apply knowledge and understanding, graduates will be expected to:</p> <ul style="list-style-type: none"> - address concrete problems in the different areas and stages of private, public and non-profit business management; - rework the contents of specialized literature, including national and international accounting and auditing standards; <ul style="list-style-type: none"> -document and analyze regulatory sources, especially those pertaining to business administration and management; - perceive, prevent and activate solutions based on the analysis of legislation and case law, including through covenant instruments; -verify the legal feasibility of a management operation, the 	

economic implications of a contract or regulatory proposal;

- identify and solve concrete problems in various economic fields; understand the impact of macro- and microeconomic phenomena on business;
- understand the basic concepts of financial mathematics; interact with different disciplinary fields, taking into account the legal, economic and quantitative profiles related to the business situations examined;
- conduct research independently, including drawing on appropriate databases; replicate what has been learned using transversal problem-solving tools in new contexts.

The Program provides the opportunity to achieve and reinforce this goal through the possible activation of curricula oriented to developing skills specifically required by national and international stakeholders.

Details regarding the academic path are governed by the Teaching Regulations. The verification of the learning outcomes is done mainly through written and/or oral examinations, as well as through activities peculiar to each subject, including workshops and seminars. Attainment of the ability to apply knowledge and understanding is achieved through individual study, case studies, and the performance of individual and/or group exercises and projects provided as part of the courses and workshops.

Corporate

Knowledge and comprehension

The training provided in the business area will enable the graduate to acquire, develop and consolidate specific knowledge and skills in understanding the mechanisms of operation of private, non-profit and public companies, established in various legal forms. Management is examined in all its operation and development phases, as well as in a crisis. Special attention is also paid to the analysis of issues related to business valuation and business review. The curriculum of the Program provides in-depth mastery of the tools necessary for the preparation, reading and critical analysis of corporate financial statements, as well as the main management control tools. The Program offers an analysis perspective dedicated to the sustainability of business activity, not only from an economic perspective but also from a social and environmental perspective, focusing on reporting methods based on the main national and international standards.

Ability to apply knowledge and comprehension

The student is expected to be able to:

- address concrete problems in the different areas and stages of private, public and non-profit business management;
- rework the contents of specialized literature, including national and international accounting and auditing standards;
- conduct research independently, including drawing on appropriate databases;

- replicate what has been learned using transversal problem solving tools in new contexts;
- interact with different disciplinary fields, considering the legal, economic and quantitative profiles related to the business situations examined;

Teaching Mode

The various topics will be covered with reference to national and international accounting standards and specialized literature. The didactic approach common to all subjects requires that theoretical training be accompanied by examples, exercises, individual and group work, and verifications that solicit active participation, proactive attitude, and the ability to independently elaborate and communicate the results of the work done. When appropriate, testimonies from members of the industry are also presented in the classroom.

Methods of assessment

The verification of the learning outcomes is done mainly through written and/or oral examinations, as well as through activities peculiar to each subject, including workshops and seminars.

Attainment of the ability to apply knowledge and understanding is achieved through autonomous work, study of individual business cases, and the performance of individual and/or group exercises and projects provided as part of the subjects and workshops.

Knowledge and skills are achieved and verified in the following learning activities:

Legal

Knowledge and comprehension

The training acquired in law will enable graduates to develop and consolidate an adequate knowledge and sensitivity to both private and public law regulations more closely related to business management matters. In particular, they will gain awareness of the principles and institutions of crisis, business contracting, tax implications of the most relevant management operations, as well as legal implications related to the most recent innovations (e.g., blockchain).

Ability to apply knowledge and comprehension

The student is expected to be able to:

- document and analyze regulatory sources, especially those pertaining to business administration and management;
- perceive, prevent and activate solutions based on the analysis of legislation and case law, including through covenant instruments;
- verify the legal feasibility of a management operation and the economic implications of a contract or regulatory proposal;
- set up the drafting of a contract or tax appeal.

Teaching Mode

Topics will be covered with reference to the main private and public legal institutions, including tax and innovative aspects. The didactic approach common to all subjects requires that theoretical training be accompanied by examples, exercises, individual and group work, and verifications that solicit active participation, proactive attitude, and the ability to independently elaborate and communicate the results of the work done.

When appropriate, testimonies from members of the industry are also presented in the classroom.

Methods of assessment

The verification of the learning outcomes is done mainly through written and/or oral examinations,

as well as through tasks, specifically provided by the subjects that include workshops and seminar activities. The ability to apply knowledge and understanding is achieved through autonomous work, in-depth study of individual cases, conducting exercises on norms, judgments or individual legal acts in the context of the subjects and workshops.

Knowledge and skills are achieved and verified in the following learning activities:

Economics

Knowledge and comprehension

The training provided in the area of economics will enable graduates to acquire specific knowledge in the areas of political economy, business theory, globalization, innovation and decision-making processes, and microeconomic choice theory, as well as to use the tools of analysis inherent in these disciplines. Graduates will be able to understand specialized literature, including in foreign languages, related to the topics just mentioned.

Ability to apply knowledge and comprehension

The student is expected to be able to:

- rework the contents of specialized literature according to specific theoretical and applied objectives;
- conduct independent research;
- identify and solve concrete problems in different economic fields;
- understand the impact of macro- and microeconomic phenomena on the concerned company;
- replicate in new contexts what has been learned;

Teaching Mode

The didactic approach common to all subjects requires that theoretical training be accompanied by examples, exercises, individual and group work, and verifications that solicit active participation, proactive attitude, and the ability to independently elaborate and communicate the results of the work done. When appropriate, testimonies from members of the industry are also presented in the classroom.

Methods of assessment

The verification of the learning outcomes is done mainly through written and/or oral examinations, as well as through activities peculiar to each subject, including workshops and seminars.

The ability to apply knowledge and understanding is achieved through individual study, applications to concrete cases, also inferred from reading the specialized press, and the performance of individual and/or group projects planned within the scope of individual subjects.

Knowledge and skills are achieved and verified in the following learning activities:

Mathematics

Knowledge and comprehension

The training acquired in mathematics will enable graduates to possess the theoretical and practical knowledge related to the fundamental concepts of finance, such as arbitrage transactions and foundations on capitalization schemes, valuation of annuities and amortization of loans, return ratios of financial transactions, and elements of financial portfolio theory.

Ability to apply knowledge and comprehension

The student is expected to be able to:

- understand the basic concepts of financial mathematics;
- elaborate the contents of the specialized literature according to specific theoretical and applied objectives;
- conduct independent research;
- replicate in new contexts what has been learned;

Teaching Mode

The didactic approach common to all subjects requires that theoretical training be accompanied by examples, exercises, individual and group work, and verifications that solicit active participation, proactive attitude, and the ability to independently elaborate and communicate the results of the work done. When appropriate, testimonies from the industry are also presented in the classroom.

Methods of assessment

The verification of the learning outcomes is done mainly through written and/or oral examinations, as well as through activities peculiar to each subject, including workshops and seminars.

Graduates demonstrate proficiency in the area through understanding, reasoning and solving proposed exercises and cases on the foundations of financial mathematics.

Knowledge and skills are achieved and verified in the following activities:

	BOX A4.c	Autonomy of judgment Communication skills Learning ability
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<p>Autonomy of judgment</p>	<p>Graduates of the Program must be able to integrate acquired knowledge and manage the complexity of private, public and non-profit economic-business realities by integrating acquired knowledge and showing independent judgment. Graduates should have the ability to gather and interpret information from the corporate world to make independent judgments, even based on limited and incomplete information.</p> <p>These skills may be expressed particularly in the context of examinations related to each subject, during other educational activities (e.g., internships or workshops), and in the writing and discussion of the final paper.</p>	
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Communication skills	<p>The ability to apply knowledge and understanding to business phenomena is also characterized by the use of specific communication skills to express in a clear fashion what has been learned during training in business, managerial and professional contexts. The graduate should also be able to interact with inexperienced interlocutors and successfully work both individually and in groups, including international ones.</p> <p>These skills are acquired, not only through the educational activities carried out in the classroom (lectures, tutorials, workshops), but also during internships, apprenticeships, and educational experiences abroad.</p>	
Learning ability	<p>Graduates should have developed the necessary tools to update and enrich their learning skills independently, thus being able to integrate their knowledge by adapting to different work realities and the evolution of the discipline.</p> <p>These skills are acquired through discussion of practical examples and cases in the classroom, testimonies given in individual courses by representatives from the industry sector, other educational activities (e.g., internships and workshops), any experiences abroad, and the writing and discussion of the final paper.</p>	

17/02/2022

Related and supplementary activities in the Program are aimed at achieving the specific educational objectives of the course. The establishment of different pathways makes the width of the range provided in the tables a necessary condition.

These activities are intended to complement the core activities by providing knowledge mainly in business and law. Through these activities, the Program enables optimal learning of the core subjects from a broad perspective, identifying natural connections with other aspects of economic realities and society in general.

The latter is crucial to provide students with autonomy of judgment, communication skills, and the ability to learn and adapt to the labor market.

The student is expected to be able to:

- interpret business and legal problems in light of connections with other subject areas as well;
- replicate what has been learned using transversal problem-solving tools in new contexts;
- interact with different disciplinary fields, taking into account the legal, economic and quantitative profiles related to the business situations examined;

The various topics will be treated with reference to connections with the core areas. The didactic approach common to all subjects requires that theoretical training be accompanied by examples, exercises, individual and group work, and verifications that solicit active participation, proactive attitude, and the ability to independently elaborate and communicate the results of the work done. When appropriate, testimonies from members of the industry are also presented in the classroom.

The verification of the learning outcomes is done mainly through written and/or oral examinations, as well as through activities peculiar to each subject, including workshops and seminars. The ability to apply knowledge and understanding is achieved through individual work, case studies, and the performance of individual and/or group exercises and projects provided as part of the courses and workshops.



BOX A5.a

Characteristics of the final examination

21/12/2021

Purpose

The final examination is recognized as an important individual educational opportunity to complete the course.

Structure

The final examination is compulsory and consists of the discussion of a written dissertation paper written under the guidance of a supervisor chosen from the teaching staff of the Study Program. The dissertation must be carried out by the student in an original way, with the supervisor standing as a guarantor of this. Therefore, the content of the thesis must go beyond that of individual courses in order to demonstrate that the student has acquired critical depth and analytical maturity. Part of the conduct of the final examination may take place within an internship or traineeship activity.

Procedures, rules for awarding the final grade, operating guidelines, and any examples are included in the box below.



BOX A5.b

Mode of conducting the final examination

21/12/2021

§1. Characteristics of the final exam. The final exam consists of a written paper on a topic agreed upon with a teaching staff member who will act as supervisor. An integral part of the final examination is the discussion of the paper in front of a committee of teaching staff members made up respecting the minimum number and composition criteria provided for in the University Teaching Regulations and as may be decided by the Department of Economics and Management (DISEI) or the School of Economics and Management.

§2. Characteristics of the thesis. The paper (thesis) must be written in Italian for the "National Curriculum" and in English for the "International Curriculum." In any case, the paper must delve into scientifically relevant topics and must demonstrate the student's ability to develop, in an original way, complex issues by presenting them with scientific rigor and clarity of exposition. The views expressed in the thesis and its discussion must be supported by appropriate analytical methodologies.

§3. Characteristics of the thesis discussion. The discussion of the paper must be in Italian for the "National Curriculum" and in English for the "International Curriculum." The thesis and its discussion must demonstrate the student's achievement of a degree of maturity and competence consistent with the educational objectives of the Study Program.

§4. Admission to the final examination. To be admitted to the final examination, students must have earned all credits related to the other educational activities in their curriculum. At the time of applying for the thesis assignment, the student must have

obtained the certificate (corresponding to 1 CFU), related to participation in the Course for graduating students of the Study Program, organized by the Social Sciences Library.

§5. Score attribution. The final examination will be given a merit score that will contribute to the final grade. The Board of the Study Program will regulate with an appropriate resolution the rules for the attribution of the grade related to the final examination, considering, if necessary, the duration of the student's academic career, except as provided by regulations ranking above these Regulations.

§6. Timing of discussion of the paper. The Study Program Board may provide that the discussion of the paper shall take place separately from the proclamation of graduation.