



UNIVERSITÀ DEGLI STUDI DI TORINO

ID

TIC61\_DIP\_MAN

## **Visiting Professor Program Academic year 2021/2022**

**DEPARTMENT OF MANAGEMENT**

**TEACHING COMMITMENT: 20 hours**

**COURSE TITLE**

**Public management and public economics**

**TEACHING PERIOD**

2nd term

**SCIENTIFIC AREA**

Accounting and public management

**LANGUAGE USED TO TEACH**

English

The Degree Course is entirely taught in English

**COURSE SUMMARY**

The Public Management course aims at increasing students' knowledge and critical thinking skills concerning the following topics: a) The role of the public sector; Public management and public governance; Outsourcing. b) New Public Management and New Public Governance. C) Accounting and Reporting:

accountability and transparency; International accounting standards and conceptual framework; Financial statements. d) Budgeting and Performance Measurement: budgeting policies; traditional vs. performance-based budgeting. e) Social reporting and Integrated Reporting. e) Popular Financial Reporting. f) National and international experiences. g) Economics of public sector: market efficiency and failure; public goods; externalities and the environment; efficiency and equity; poverty and inequality.

The specific module carried out by the teacher will focus on the performance evaluation model associated with the financial statements and balance sheet and the determination of the value of

intellectual capital in the public sector. The intervention includes the presentation of specific cases and best practices.

### **LEARNING OBJECTIVES**

The PM course focus on the core theoretical basics and on a lot of actual experiences from present day business reality. Students have to possess a comprehensive working knowledge of management operations; have an integrated view of contemporary (International - and - domestic) issues on Public Management and Economics.

### **TUTORSHIP ACTIVITIES**

One class teacher will be responsible for tutorship

### **LAB ACTIVITIES**

NO

### **OTHER ACTIVITIES BESIDES THE COURSE**

Activities of research on public sector with Silvana Secinaro and Valerio Brescia

## **ADDITIONAL COURSE**

### **COURSE TITLE**

**Advaced accounting**

### **TEACHING PERIOD**

2nd term

### **SCIENTIFIC AREA**

Accounting

### **LANGUAGE USED TO TEACH**

English

### **COURSE SUMMARY**

- Understand financial statements and using financial ratios for analyzing performance, efficiency, effectiveness of company's management
- Using common size financial statements and trend index analysis for comparison matters among companies and across the years
- Understanding cash flow ratios and information
- Exploring the different kinds of organizational structures, and the types of acquisitions.

-Understand ownership and control influence from an accounting prospective.

-Understand the consolidation procedures.

-Understand some different cases of consolidation process.

The teaching will include practical activities on the following topics, through guided exercises: - Understand financial statements and using financial ratios for analyzing performance, efficiency, the effectiveness of a company's management

-Using common size financial statements and trend index analysis for comparison matters among companies and across the years

-Understanding cash flow ratios and information

-Understand ownership and control influence from an accounting perspective..

### **LEARNING OBJECTIVES**

The course objective is to develop students' skills in understanding advanced accounting issues. Advance the understanding of how to use financial information to analyze firms. Exploring several relevant accounting events like: companies mergers and acquisitions, understands accounting rules for consolidation of financial reports. Real firms' financial statements are used to increase students knowledge and their understanding of the financial statements.

### **TUTORSHIP ACTIVITIES (IF APPLICABLE)**

The lecture will be responsible for one classroom

### **LAB ACTIVITIES (IF APPLICABLE)**

No

### **OTHER ACTIVITIES BESIDES THE COURSE**

The collaboration will involve activities of research with research fellows of the Departement

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### **VISITING PROFESSOR PROFILE**

Large experience in public management and Intellectual capital measurement and disclosure at the university level, better if postgraduate, master or Ph.D. levels. A good record of publications in English is required. Specialised in intellectual capital.

### **CONTACT PERSON AT THE DEPARTMENT**

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