**Governance for the public administration**

## Prof. Ennio Codini; Prof. Michele Riccardi; Prof. Giuseppe Garzillo

Module I: *Administrative law* (Prof. Ennio Codini)

***COURSE AIMS AND INTENDED LEARNING OUTCOMES***

The course is aimed at students with little or no knowledge of the subject and aims to lead students to make language and principles of this branch of law their own, to get to know the essential features of organization and activity of the public administration and to acquire the proper method of jurists working on administrative law, in order to approach this reality in a rigorous and conscious way.

Students are expected to come to appreciate the relevance of administrative law, to read public administration, as governed by administrative law, in a fundamentally correct way, to integrate the knowledge of administrative law into their studies of public administration and to be able to deal with problems inherent to the latter, by critically considering the constraints and possibilities associated with administrative law.

***COURSE CONTENTS***

Starting with some basic concepts and constitutional principles, the organisation (at State, regional and local levels), activities (acts and procedures) and responsibilities of the Civil Service will be analysed, together with the corresponding legal positions of individuals and their judicial protection.

***READING LIST***

G. Corso, *Manuale di diritto amministrativo,* Giappichelli, Turin, latest edition.

More precise informations will be given at lesson and through *Blackboard*.

***TEACHING METHOD***

In addition to lectures, it’s planned the use of *Blackboard*.

***ASSESSMENT METHOD AND CRITERIA***

There is an optional interim test in the form of a multiple-choice quiz on the first part of the course. The final test - depending on the case: final assessment or supplementary test for the interim test - will be an oral exam. If students take the final exam after passing the interim one, the exam mark will take into account 50% of the evaluation of the interim test.

In both tests student's ability to understand public administration considered from the point of view of administrative law will be assessed by answering questions concerning the basic institutions as well as the principles and their application.

***NOTES AND PREREQUISITES***

There are no specific prerequisites to attend the course.

In case the current Covid-19 health emergency does not allow frontal teaching, remote teaching and assessment will be carried out following procedures that will be promptly notified to students.

Further information can be found on the lecturer's webpage at http://docenti.unicatt.it/web/searchByName.do?language=ENG, or on the Faculty notice board.

Module II

One module chosen from the following: *Analysis of financial and business information* (Prof. Michele Riccardi) or *Governance, Internal Control and Compliance* (Prof. Giuseppe Garzillo)

Module: *Financial and business information analysis* (Prof. Michele Riccardi)

***COURSE AIMS AND INTENDED LEARNING OUTCOMES***

The module aims at training the student around the notions of efficiency, transparency and security in business management. In particular, it will provide the student with key tools for (a) accessing the main sources of financial information; (b) reading and interpreting financial information and a company financial report; (c) analysing the financial report of a company in relation to its environment (i.e. competitors, creditors, financial markets, supervisory authorities); (d) identifying the most common drivers and typologies of accounting manipulations and financial information fraud; (e) identifying the drivers and typologies of organised crime infiltration in legitimate businesses; (f) identifying, through basic forensic accounting analysis, the red flags of criminal infiltration, corporate fraud and accounting manipulations. During the course numerous case studies of fraud and organised crime infiltration in businesses will be analysed, both at the Italian and European level.

At the end of the course, students will be able to demonstrate operational knowledge on main aspects of business management and analysis of corporate and financial information, and to identify the main *red-flags* in accounting that may indicate illegal activities by the company or risks of criminal infiltrations.

***COURSE CONTENT***

The first part of the course will be devoted to studying the notion of financial information, of the relevant regulatory framework (at Italian and European level) and of the main sources. Then – with the support of a range of examples and case studies – we will deal with the analysis of a company financial report (how it looks like, how it is designed, how to read it), of the most common financial ratios and of other information relevant for the analysis of a company (e.g. information on the ownership structure or of the peer group). The second part of the course will be devoted to the study of corporate fraud, accounting manipulations and of the main typologies of organised crime infiltration (both of mafia and non-mafia nature) in the company. We will make numerous references to the relevant academic literature in this field, to case studies and examples also taken from the news. The course will be held mainly in English. Some issues (e.g. nomenclature, legislative framework) will be dealt with also in Italian.

***READING LIST***

Bibliographic references and reading suggestions will be presented during the first lecture. In due course additional readings and variations will be communicated both during the lecture and via *Blackboard*.

***TEACHING METHOD***

Lectures.

***ASSESSMENT METHOD AND CRITERIA***

The assessment will consist of:

* A written examination, which is mandatory and identical for both attending (*frequentanti)* and non-attending students (*non frequentanti)*, based on theory (e.g. the notion of financial information, the legislative framework, etc) and practice (analysing financial information, computing financial ratios, etc).
* A paper, optional and non-mandatory, on an issue communicated by the professor in due course, and related to the financial analysis of one or more companies.

The mark of the written examination will be expressed in 30/30 (with laude). The optional paper will allow to add up to 3 additional points to the written exam- The overall mark will be expressed in 30/30 (with laude).

In both tests, students will have to demonstrate comprehension and presentation skills of the main topics covered in class, reasoning skills, and basic requirements for reading and analysing a financial statement, with the calculation of some simple indices illustrated in class.

NB: The assessment methods may vary depending on the evolution of Covid-19 and the consequent choices made by the University regarding the provision of courses and exams.

***NOTES AND PREREQUISITES***

The updated programme, references, guidelines, slides and additional materials will be uploaded on the *Blackboard* page of the course. The *Blackboard* will be also the place where changes to schedule and programme will be communicated to students. All students are invited to subscribe to the course on *Blackboard* e follow the news on the platform.

*Place and time for meeting the professor*

Prof. Michele Riccardi receives the students at the HQ of Centro Transcrime (www.transcrime.it) after having agreed a meeting via email (*michele.riccardi@unicatt.it)*

In case the current Covid-19 health emergency does not allow frontal teaching, remote teaching and assessment will be carried out following procedures that will be promptly notified to students.

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Module: *Governance, Internal Control and Compliance* (Prof. Giuseppe Garzillo)

***COURSE AIMS AND INTENDED LEARNING OUTCOMES***

The course aims to explore the main aspects of systems of business administration and auditing, starting with the subjects of corporate governance, focusing on Internal Audit, through the main methods and industry standards, and concluding with implementation in business organisation and processes of compliance with Dlgs 231/01 of anti-corruption systems and fraud prevention.

At the end of the course, students will be able to understand the logics at the basis of the internal control systems of a company; in addition, they will be able to identify the key actors of corporate governance in terms of control and corruption prevention.

***COURSE CONTENT***

– Introduction to Corporate Governance.

– The Internal Audit System.

– Italian Law Decree 231/01.

– The Compliance function.

– Overview of Internal Audit.

– Anti-corruption systems.

– Fraud prevention systems.

***READING LIST***

*Il Sistema di Controllo Interno*, edited by PricewaterhouseCoopers, ed. Il Sole 24 Ore.

*Il Codice di Autodisciplina di Borsa Italiana*, to download from the website of the Italian Stock Exchange (*Borsa Italiana*).

***TEACHING METHOD***

Classroom lectures, using slides and additional teaching materials (documents, reports etc.) which will be handed out to students.

***ASSESSMENT METHOD AND CRITERIA***

Students will be assessed through a written exam and it will take place in the IT lab with the support of a pc. The test is divided into two parts. In the first part, students will answer 25 multiple choice questions in a 25-minute time frame. Multiple choice questions have only one correct answer and are immediately corrected by the pc so that the student will immediately know their score. In the second part, students will answer 3 open-ended questions in a 90-minute time frame. The lecturer will check the answers at the end of the exam. The final mark will be the average of the score of each part.

***NOTES AND PREREQUISITES***

*Basic knowledge*:

In order to get the most out of this course, students should have a basic knowledge of the key concepts of business organisation (they will be in any case reviewed in class during the course).

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