# Business and Management of Non-Profit Companies

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

The course aims to provide students with a general knowledge of the private non-profit organisation, focusing in particular on the application of business economics conceptual frameworks to the specific context of non-profits, with the consequent and necessary adaptations.

The course therefore aims to help students understand the institutional and governance structures, control systems and communication processes within non-profit companies, as well as their accounting and reporting models. The study and analysis of the principles and functioning of the planning, management and reporting system of non-profit organisations*,* along with their evolution, will therefore be central to the course, from the preparation of guidelines by the Third Sector Agency, to the provisions contained in the most recent legislative texts (the so-called Third Sector Reform).

The aim of the course is also to help students learn and understand the essentials of the Third Sector Reform which, although still partially non-operational, is outlining new boundaries and opportunities for the non-profit sector, both from an operational and professional point of view, and which constitutes the Italian discipline regarding non-profit companies.

At the end of the course, students will know in depth the characterisations of *a* non-profit organisation*,* including their decision-making and management processes, and particular measurement systems.

At the end of the course, students will also understand the governance rules of non-profit organisations, including a focus on management consequences and the role of stakeholders*,* and will be able to understand and analyse the specificities of the mandatory and voluntary accounting and financial statements foreseen.

Last but not least, students will know the essential features of the Third Sector Reform, understanding its effects and consequences, including on a business and accounting level, as well as the critical issues that may derive from implementing the legislative text itself during the transitional phase, while waiting for it to become fully operational.

***COURSE CONTENT***

1. *Non-profit companies*.

– The corporate concept.

– Different types from a legal perspective.

– Governance of the entities.

– Social enterprise.

2. *The Third Sector Reform of Legislation*

3. *Planning, management and control systems*

– Institution management.

– Planning and management control systems in non-profit organisations.

– Fundraising.

4. *The reporting and the budgetary system*

– Accountability and budget in non-profit organisations.

– Social reports. Mission reports.

***READING LIST***

A. Propersi-G. Rossi, *Gli enti non profit*, Giuffrè Editore, 2018 (mandatory).

A. Propersi, *Gestione e bilanci degli enti non profit*, Franco Angeli, 2012 (optional).

To assist students' learning, materials and slides will be made available on the Blackboard webpage; these will carry particular references to the Third Sector Reform (Legislative Decree 3 July 2017, n. 112 Review of the regulation on social enterprise and Legislative Decree 3 July 2017, n. 117 Third Sector Code), which should be considered an integral part of the programme.

Any changes in the programme for attending students will be made available at the beginning of the course (e.g. optional papers, case study analysis, etc.).

***TEACHING METHOD***

Frontal lectures, during which the lecturer will encourage constant interaction between the students present in the form of freely asked questions and observations.

At the same time, the lecturer will present questions and problems, encouraging participation and incentivising students to reason, critically analyse and propose possible solutions to certain economic-legal profiles or case studies.

Teaching will also be enriched through seminars and meetings with experts in the subject, which will allow a deeper understanding of certain aspects, while offering a visual analysis of also a practical nature.

***ASSESSMENT METHOD AND CRITERIA***

A written exam, with open-ended questions on the course topics.

The questions will always relate to the compulsory text and the material regarding the reform, which will be uploaded to the Blackboard platform.

The written exam will comprise multiple questions aimed at verifying the student's actual preparation on the entire programme, including both the business section and the section on the Third Sector Reform.

When marking the exam, consideration will be given to the correctness and depth of students' answers, as well as the command of the technical language used to express themselves.

***NOTES AND PREREQUISITES***

Neither cognitive pre-requisites nor the passing of preliminary exams are required.

In case the current Covid-19 health emergency does not allow frontal teaching, remote teaching 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.