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School of Economics, Management, and Statistics  
LAUREA MAGISTRALE (SECOND  
CYCLE DEGREE/TWO YEAR MASTER  
- 120 ECTS) IN ECONOMICS AND  
ACCOUNTING A.Y. 2013/2014  
Programme Director Prof. Antonio Matacena

REPORT

Study Programme Report  
Economics and Accounting  
Programme ex D.M. 270/04 - Code 0900 - Class LM-77  
School of Economics, Management, and Statistics  
Programme Director Prof. Antonio Maticena

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# WHAT IS THE STUDY PROGRAMME REPORT?

## What is the Study Programme Report?

The Study Programme Report provides updated information which is important for the purposes of Quality Assurance and is published annually by the University of Bologna.

The main aspects of the teaching programme are described in detail, with a view to assuring the principle of transparency and promoting self-assessment and continuous improvement processes.

The document provides a concrete overview of the features and results of the Study Programme for students, families, employers and so on.

For example, regarding the current issue of employment, it describes the learning outcomes and career opportunities; it also includes statistics on the percentage of employed graduates (D.4. Employment situation).

The document is organised into five sections and a glossary:

## A. Presentation and prospects

Key information on the Study Programme, including the expected learning outcomes, career opportunities and further studies.

## B. Teaching and Learning

The updated course structure diagram with the full titles and listings of the course units and the latest published lecture timetable.

## C. Resources and services

The list of teaching staff and their relative curricula, the offices (secretariats), services (work placements) and infrastructures (libraries, laboratories) available to students.

## D. The Study Programme in Figures

Key data shows how many students are enrolled, how many have been assigned additional learning requirements, how many drop out after the first year, how many graduate in line with the programme schedule, the opinions of attending and graduating students on the teaching programmes and information concerning graduate employment.

## E. Find out more: the quality of your Study Programme

How the quality system applied to your Study Programme works. The quality system of your Study Programme is a set of processes and responsibilities adopted to guarantee the quality of all Study Programmes at the University of Bologna.

## NOTES:

- Reports are available for all Study Programmes for which it is possible to enrol in the first year in academic year 2012/2013: the information and data provided is as updated as possible.
- Sections A, B and C provide data for the academic year 2012/2013.
- Section D presents data regarding the Study Programmes in the last three academic years.
- The information and data were taken from the University databases and the reports published by the [Statistical Observatory of the University of Bologna](#) and [AlmaLaurea](#), and are updated to **15 June 2012**.

## A. PRESENTATION AND PROSPECTS

*This section presents the key information concerning the Study Programme, including the expected learning outcomes, career opportunities and further studies, updated to the academic year 2013/2014.*

### A.1. PRESENTATION

*This paragraph provides information on the specific learning outcomes of the Study Programme and the curriculum.*

The 2nd cycle degree programme in Economics and Accounting aims to provide students with:

- Knowledge of methods for the analysis and critical interpretation of company dynamics and structures;
- Knowledge of management and business law;
- Economic and accounting skills.

The programme specifically sets out to provide graduates with skills which allow them to: act as consultants for the design of corporate IT systems; keep company accounts; draw up general charts of accounts, calculate and draft financial statements; design analytical accounting systems and calculate product costs; calculate taxable company income; estimate company values in M&A operations; carry out audits on private and public company accounts and financial statements and monitor company performance; provide economic, financial and tax consulting to organisations, companies and individuals, nationally and internationally, and provide commercial consulting and insolvency services; act as official receiver; carry out economic and financial analysis to support transfer pricing policies; plan, organise and manage internal auditing processes: assessing the effectiveness of internal administrative procedures, identifying risk areas; produce protocols on conduct and company instructions; use IT technologies; read and speak in English.

The above skills are those required to cover the professional roles currently open to graduates in this degree programme: chartered accountant, business consultant, administration, control and finance manager in medium and large sized (public, private profit and non profit) companies.

The study programme aims to develop a solid foundation in business management and accounting, in particularly through the course units pertaining to business economics, mathematics and statistics. This grounding will be completed with the acquisition of particular legal knowledge, concerning corporate governance, tax law, bankruptcy law and business contracts.

### A.2. ADMISSION REQUIREMENTS

*This paragraph provides information on the knowledge required for admission to the Study Programme.*

This information is not available in English at this time.

### A.3. LEARNING OUTCOMES

*This paragraph provides information on the knowledge and skills students will have acquired by the end of the Programme.*

2nd cycle graduates:

- will understand the principles, techniques and criticalities related to the preparation of consolidated financial statements;
- will understand the principles for drawing up and auditing consolidated financial statements;
- will understand international accounting principles;
- will have legal and accounting knowledge, particularly concerning company law and corporate contract issues;
- will have knowledge of insolvency (enhanced by knowledge of procedural law regarding crisis management tools);
- will have knowledge of the taxation of individuals, companies and organisations, disputes and relative procedures;
- will be familiar with the development of their professional profile;
- will be competent in the support methods that are indispensable to their professional activity;
- will have knowledge of the development of company IT systems (performance control);
- will know how to draft business plans and perform simulated analyses;
- will have knowledge of the problems and methodologies related to economic and quantitative assessments performed in M&A operations.

The above knowledge and understanding are developed through participation in lectures, practical exercises, seminars and laboratories run during the programme, particularly in the course units relating to business, statistical, mathematical and legal subjects, as well as the internship carried out in a professional firm. A substantial amount of time will also be dedicated to individual study.

Learning outcomes are assessed mainly through written and oral exams.

### A.4. CAREER OPPORTUNITIES

*This paragraph provides information on the occupational profile, functions and fields of employment available to graduates of this Programme.*

Graduates may fill the following professional roles and relative functions in the listed fields of employment:

1) Chartered accountant – Freelance professional registered with section A of the Italian register of chartered accountants and accounting experts established under Italian legislative decree no. 139/2005.

(May exercise the profession following three years' traineeship and having passed the statutory state exam).

Functions:

- provides advanced consulting services for the design of company IT systems;
- keeps company accounts on behalf of private clients;
- performs economic and quantitative assessments for M&A operations;
- audits accounts and financial statements in private and public companies and monitors company performance as a member of the board of auditors;
- provides tax consulting to organisations, businesses and individuals and provides commercial and insolvency consulting to businesses and organisations;
- may act as an official receiver;
- provides global financial consultancy to companies and family businesses;

Career opportunities:

- professional firms which provide tax consulting to organisations, businesses and individuals and commercial and insolvency consulting to businesses and organisations.

2) Business consultant (skills profile focused on both legal and business accounting. May be oriented to international consulting for clients working internationally and/or when employed by international consulting firms. Usually works as a part of multi-disciplinary teams with other professional figures)

Functions:

- shares many of the duties and functions of the chartered accountant, providing financial, business and tax consultancy for national and international operations (mergers, acquisitions, transfers and other operations connected to international contract management); designs advanced auditing models and tools for corporations operating globally);
- performs economic and quantitative assessments for M&A operations;
- performs economic and financial analyses for transfer pricing;

Career opportunities:

- national and international auditing firms;
- consulting firms specialising in tax and legal services, transaction services, company IT systems.

3) Executive/manager of administration, finance and control departments of medium and large companies

(the result of career progress within the department, or appointed following professional experience elsewhere)

Functions:

- designs and manages economic and financial measurement systems. Particularly, drafts general charts of accounts, calculates and drafts the financial statements;
- sets up analytical accounting systems and calculates product costs;
- calculates the taxable company income. Plans, organises and manages internal auditing processes, therefore assesses the effectiveness of the internal administration procedures, identifying risk areas;
- draws up protocols of conduct and company instructions;
- monitors the correct application of instructions, providing advice on their implementation; monitors internal authorisation procedures; assesses the correctness of the procedures and draws up possible improvements.
- researches the most advantageous sources of funding and supports the assessment of investment choices.

Career opportunities:

- auditing and consulting firms specialising in IT systems.

## A.5. OPINION OF SOCIAL PARTNERS AND POTENTIAL EMPLOYERS

*This paragraph describes the outcome of the consultation with the representative employment and trade organisations.*

This information is not available in English at this time.

## A.6. FURTHER STUDIES

It gives access to third cycle studies (Dottorato di ricerca/Scuole di specializzazione) and master universitario di secondo livello.

## B. TEACHING AND LEARNING

*This section describes the updated course structure diagram (for academic year 2013/2014), with the full titles and listings of the course units and the latest published lecture timetable.*

### B.1. COURSE STRUCTURE DIAGRAM

*The link takes you to the Study Programme course structure diagrams. You can also access to each course unit content.*

- [Study plan: all course units in the programme](#)

### B.2. CALENDAR AND LECTURE TIMETABLE

*The links take you to the teaching calendar (exam session and final examination session) and the lecture timetable (in Italian).*

- [Lecture timetable](#)
- [Exam sessions](#)
- [Final examination sessions](#)



## C. RESOURCES AND SERVICES

*This section provides a list of teaching staff and their relative curricula and and description of the services available to students for the academic year 2013/2014.*

### C.1. TEACHERS

*The paragraph lists the lecturers who teach in the Study Programme: from here you can access the personal web pages of each one (in Italian). Information updated to 28 May 2013 (in Italian).*

#### **Permanent teaching staff:**

<a href="#">Boari, Cristina</a>	<a href="#">Marano, Maurizio</a>	<a href="#">Pini, Rolando</a>
<a href="#">Gandini, Carla</a>	<a href="#">Matacena, Antonio</a>	<a href="#">Tassinari, Giorgio</a>
<a href="#">Giannini, Silvia</a>	<a href="#">Mattei, Marco Maria</a>	<a href="#">Tundo, Francesco</a>
<a href="#">Giovannucci, Chiara</a>	<a href="#">Petrolati, Patrizia</a>	

#### **Contract teaching staff:**

<a href="#">Barbiroli, Giancarlo</a>	<a href="#">Santini, Renato</a>
<a href="#">Nuzzolo, Agostino</a>	<a href="#">Stifano, Mirko</a>
<a href="#">Ramenghi, Giacomo</a>	<a href="#">Titi, Eros</a>
<a href="#">Rossi, Villiam</a>	

### C.2. STUDENT SERVICES: OFFICES

#### C.2.1. FUTURE STUDENTS

*The link take you to the webpage which provides specific information about the offices and the services for the future students (in italian).*

- [Future students](#)

#### C.2.2. ENROLLED STUDENTS

*The link take you to the webpage which provides specific information about the offices and the services for the enrolled students (in italian).*

- [Enrolled students](#)

#### C.2.3. INTERNATIONAL STUDENTS

*The links take you to the reference Work Placement and International Relations office for the Study Programme, where available.*

- [International students](#)

#### C.2.4. GRADUATES

- [Graduates](#)

## D. THE STUDY PROGRAMME IN FIGURES

Information on students' starting their university careers, how many students are in line with the regular programme, opinions of students and graduates on the teaching programmes and information concerning graduate employment.

This section provides the data of the last academic years for the Study Programme (SP) and a comparison with similar Study Programmes. The University of Bologna has divided its Study Programmes into four groups:

- **BIOMEDICAL** group: Study Programmes of the Schools of Pharmacy, Biotechnology and Sport Science; Medicine; Agriculture and Veterinary Medicine
- **SCIENTIFIC-TECHNOLOGICAL** group: Study Programmes of the Schools of Engineering and Architecture; Sciences
- **SOCIAL SCIENCES** group: Study Programmes of the Schools of Economics, Management, and Statistics; Law, Political Sciences
- **HUMANITIES** group: Study Programmes of the Schools of Arts, Humanities, and Cultural Heritage; Foreign Languages and Literatures, Interpreting and Translation; Psychology and Education

The section presents the results of the Study Programme for the last three academic years.

Main data shows how many students enrolled, the number of students assigned OEA, how many drop out after the first year, how many graduate in line with the programme schedule, the opinions of attending and graduating students on the teaching programmes and information concerning graduate employment.

The information and data presented in this section, updated to 28 May 2013, were taken from University databases and [AlmaLaurea](#).

Study Programmes may be subject to degree programme system modifications from one academic year to the next, and the data provided in this section may refer to a programme with a slightly different system to the one currently running (such as programme title, course structure diagram and list of lecturers). However, indicatively the data presents the general trend of the Study Programme over the past three years.

Most of the Study Programmes running at the University of Bologna have been reformed in compliance with DM 270/04, most of them from the academic year 2008/2009. For this reason for the previous academic years for some information, as opinion of the graduates and employment situation, are provided in the reports of those Programmes, on the paragraph D.5. refers to the Study Programmes as they were presented prior to the reform.

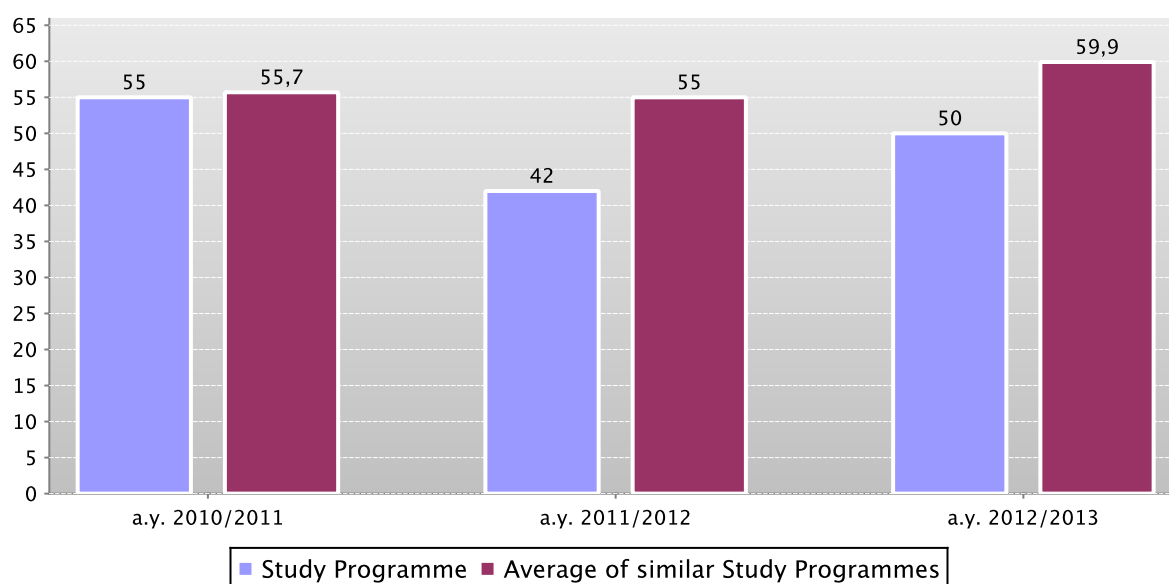
### D.1. STUDENTS STARTING THEIR UNIVERSITY CAREERS

Characteristics of incoming students at the beginning of their study. Tables and graphs provide information on number of enrolled students (*new careers*), focusing on the characteristics of students and results of any entrance tests.

#### D.1.1. ENROLMENTS

The **graph** and the **table** show the number of **new careers** of the Study Programme compared with the **average of similar Study Programmes** (which belong to the same group), for the indicated academic years.

New careers



	a.y. 2010/2011		a.y. 2011/2012		a.y. 2012/2013	
	New careers	Total N. enrolled students	New careers	Total N. enrolled students	New careers	Total N. enrolled students
Study Programme	55	111	42	108	50	104
Average of similar Study Programmes	55,7	69,6	55	66,9	59,9	67,5

## D.1.2. ADDITIONAL DATA ON STUDENTS' STARTING THEIR UNIVERSITY CAREERS

### D.1.2.1. CANDIDATES REGISTERED FOR THE ENTRANCE EXAM

The number of students sitting the [entrance exam](#) for the Study Programme. Concerns the programmes with restricted access. The methods of managing the call for applications and the list of candidates, including the methods for filling any unclaimed places, may vary from year to year.

The **table** shows the number of places available for the study programme, the number of candidates enrolling for the exam, the number sitting the exam and the percentage of students sitting the exam compared to the number of places available.

For all programmes with restricted access, candidates are required to sit an entrance exam and there are a limited number of places available. The entrance exam is a test which is used to draw up a graded list of candidates; students may enrol in the programme according to their place in the list. The methods of managing the call for applications and the list of candidates, including the methods for filling any unclaimed places, may vary from year to year. The test may be specific to a Degree Programme or may be part of a single exam covering several programmes from the same university or from other universities (during the registration the students should indicate their first choice).

The following definitions apply:

**Available places** = the number of places laid down in the call for applications to the Study Programme, or determined by subsequent legal provisions; these exclude any additional places reserved according to special provisions of the programme (e.g. for international study programmes, they do not include places for foreign students selected from other universities; for all programmes with restricted access regulated nationally, these do not include the places reserved for transferring students).

**Number of candidates for the exam** = number of students registered for the exam indicating the study programme as their first choice;

**Number of participants in the exam** = number of students participating in the exam indicating the study programme as their first choice;

**Number of participants in the exam for every available place** = number of students participating in the exam who indicated the study programme as their first choice as a ratio of the number of places available on the programme.

	Number of places available (a)	Candidates registered for the exam	Candidates sitting the exam (b)	Number of candidates sitting the exam per place available (b/a)
a.y. 2010/2011	75	89	73	1
a.y. 2011/2012	75	76	53	0,7
a.y. 2012/2013	75	105	83	1,1

### D.1.2.2. INCOMING STUDENTS

Geographic origin, type of 1st cycle degree, age and gender of students.

The data shows a homogeneous group of students (**cohort**) which started together their academic career.

Students which have **passed** to an other Study Programme, **transferred** from an other university, or registered to a 2nd degree are not included.

The **tables** show the number, geographic origin, gender, age, type and grade of 1st cycle degree of students enrolling in the degree programme.

The Study Programme data is compared with the average of similar Study Programmes (which belong to the same group), for the indicated academic years.

		New careers	Geographic origin						Gender		Average age of new career students		
			Students coming from the province of the Study Programme site	Students coming from other provinces where Unibo has a site	Students coming from other provinces of Emilia Romagna region	Students coming from other Italian regions	Students coming from abroad	Not available	M	F	22 or less	23 - 24	25 or more
Students 2010/2011	Study Programme	55	60,0%	9,1%		30,9%			45,5%	54,5%	36,4%	45,5%	18,2%
	Average of similar Study Programmes	55,7	28,7%	17,0%	6,2%	43,2%	4,8%	0,1%	41,9%	58,1%	37,6%	40,9%	21,5%
Students 2011/2012	Study Programme	42	64,3%	16,7%		19,0%			54,8%	45,2%	47,6%	42,9%	9,5%
	Average of similar Study Programmes	55	26,8%	16,1%	5,5%	44,3%	7,3%		41,5%	58,5%	35,8%	39,8%	24,4%
Students 2012/2013	Study Programme	50	58,0%	12,0%	4,0%	24,0%	2,0%		62,0%	38,0%	46,0%	34,0%	20,0%
	Average of similar Study Programmes	60	24,9%	16,1%	5,7%	45,0%	8,1%	0,3%	42,0%	58,0%	38,2%	39,1%	22,6%

		First Cycle Degree: University of previous studies				First Cycle Degree: more frequent class		First Cycle Degree: grade					
		University of Bologna	Other Italian Universities	Foreign University	Other not defined	Class code and name	% of students	First Cycle Degree grade between 66 and 90	First Cycle Degree grade between 91 and 100	First Cycle Degree grade between 101 and 105	First Cycle Degree grade between 106 and 110	First Cycle Degree grade 110 and honors	First Cycle Degree grade not available
Students 2010/2011	Study Programme	90,9%	9,1%			L-18 SCIENZE DELL'ECONOMIA E DELLA GESTIONE AZIENDALE	87,3%	38,2%	27,3%	5,5%	18,2%	10,9%	
	Average of similar Study Programmes	71,4%	22,7%	4,8%	1,2%	L-18 SCIENZE DELL'ECONOMIA E DELLA GESTIONE AZIENDALE	31,0%	19,1%	28,3%	17,6%	15,7%	16,8%	2,4%
Students 2011/2012	Study Programme	95,2%	4,8%			L-18 SCIENZE DELL'ECONOMIA E DELLA GESTIONE AZIENDALE	50,0%	35,7%	35,7%	2,4%	14,3%	11,9%	
	Average of similar Study Programmes	63,0%	27,5%	6,4%	3,1%	L-18 SCIENZE DELL'ECONOMIA E DELLA GESTIONE AZIENDALE	14,6%	18,6%	29,4%	19,6%	14,7%	13,8%	4,1%
Students 2012/2013	Study Programme	94,0%	6,0%			L-18 SCIENZE DELL'ECONOMIA E DELLA GESTIONE AZIENDALE	80,0%	24,0%	46,0%	10,0%	12,0%	8,0%	
	Average of similar Study Programmes	62,2%	24,9%	6,4%	6,5%	L-18 SCIENZE DELL'ECONOMIA E DELLA GESTIONE AZIENDALE	23,3%	17,6%	31,4%	16,1%	16,5%	11,7%	6,7%

## D.2. REGULARITY OF STUDIES

*Insight into the regularity with which the students pass their exams. The graphs and the tables provide information on the number of students who leave the programme between the first and second year and the number of regular graduates, focusing on the number of credits obtained at the end of the first year, on the exams passed and average grade achieved for each course unit.*

### D.2.1. STUDENTS LEAVING THE PROGRAMME BETWEEN YEARS 1 AND 2

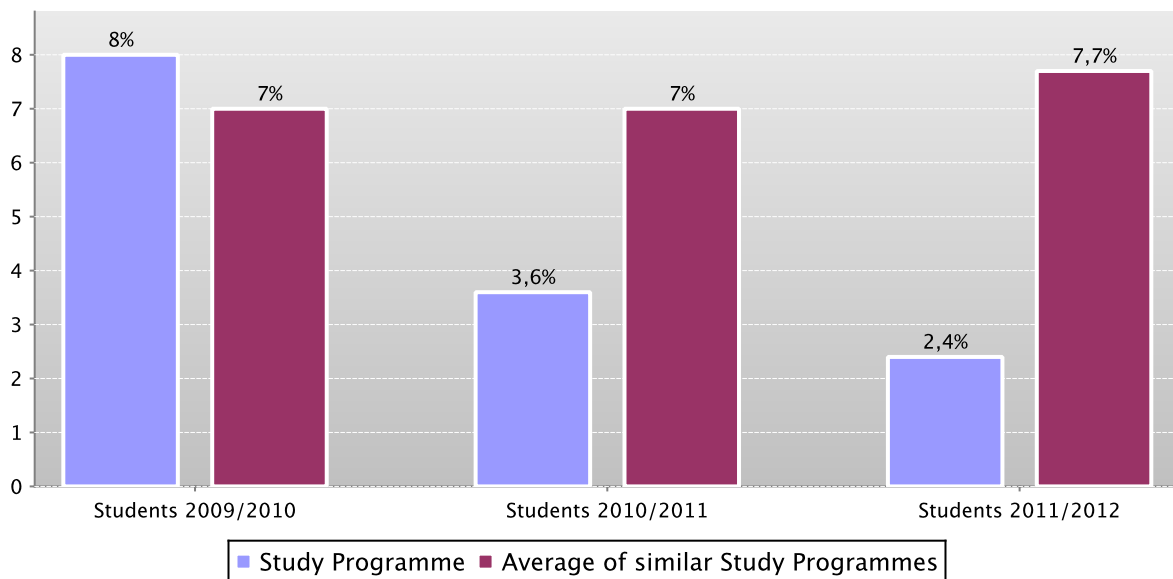
Here the number of students leaving the Study Programme is shown.

The **graph** shows the percentage of students who leave the programme after the first year compared to the **average of similar Study Programmes** (belonging to the same group).

The **table** shows the registered students (**new careers**), the percentage of students leaving the programme who **pass** to a different Study Programme in the same university, **transfer** to another university or **withdraw** from studies as well as the enrolled **repeating** students and those enrolled in the second year.

The Study Programme data is compared with the **average of similar Study Programmes** (which belong to the same group), for students registered (**new careers**) in the indicated academic years.

Percentage of withdrawals between years 1 and 2



		New careers	% withdrawals	% passages and transfers	% repeating students	Students enrolled in the second year
Students 2009/2010	Study Programme	50	8,0%	0,0%	0,0%	46
	Average of similar Study Programmes	48,6	7,0%	1,3%	0,1%	44,6
Students 2010/2011	Study Programme	55	3,6%	0,0%	0,0%	53
	Average of similar Study Programmes	55,7	7,0%	1,2%	0,5%	50,9
Students 2011/2012	Study Programme	42	2,4%	0,0%	0,0%	41
	Average of similar Study Programmes	55	7,7%	1,0%	0,1%	50,2

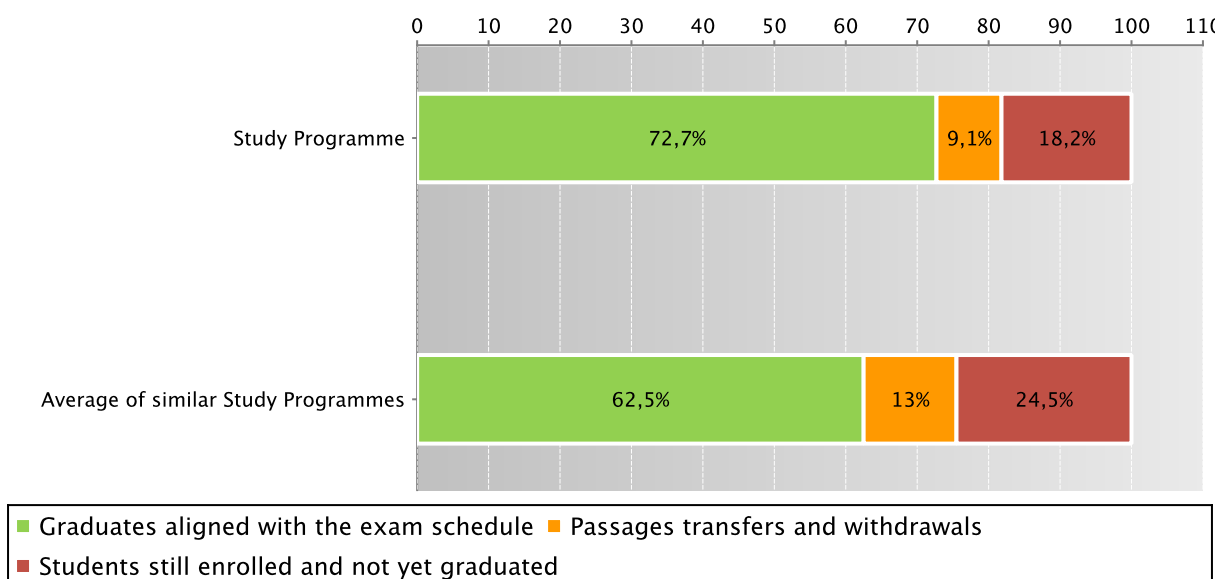
### D.2.2. REGULAR GRADUATES

Here you will find information on regular graduates, on how many students, at the end of the regular programme duration, left the programme and how many are still enrolled but **not aligned to the exam schedule**.

The **graph** and the **table** show the situation concerning the **registered students (new careers)** for the indicated academic year, at the end of the regular duration of the Study Programme, highlighting the percentage of regular graduates, the number of students still enrolled (**not aligned to the exam schedule** and **repeating** students), students who have left the programme (including **passages, transfers** and **withdrawals**).

The Study Programme data is compared with the **average of similar Study Programmes** (which belong to the same group), for students enrolled in the indicated academic year.

Situation of students 2010/2011 at the end of regular duration of the study programme





		New careers	Regular graduates		Passages transfers and withdrawals		Students still enrolled and not yet graduated	
		N.	%	N.	%	N.	%	
Students 2008/2009	Study Programme	51	37	72,5%	6	11,8%	8	15,7%
	Average of similar Study Programmes	55,4	29,5	53,2%	7,4	13,3%	18,4	33,3%
Students 2009/2010	Study Programme	50	34	68,0%	7	14,0%	9	18,0%
	Average of similar Study Programmes	48,6	27,5	56,6%	6,4	13,1%	14,7	30,3%
Students 2010/2011	Study Programme	55	40	72,7%	5	9,1%	10	18,2%
	Average of similar Study Programmes	55,7	34,9	62,5%	7,3	13,0%	13,6	24,5%

### D.2.3. ADDITIONAL DATA ON REGULARITY OF STUDIES

#### D.2.3.1. CREDITS OBTAINED BY STUDENTS IN THE 1ST YEAR

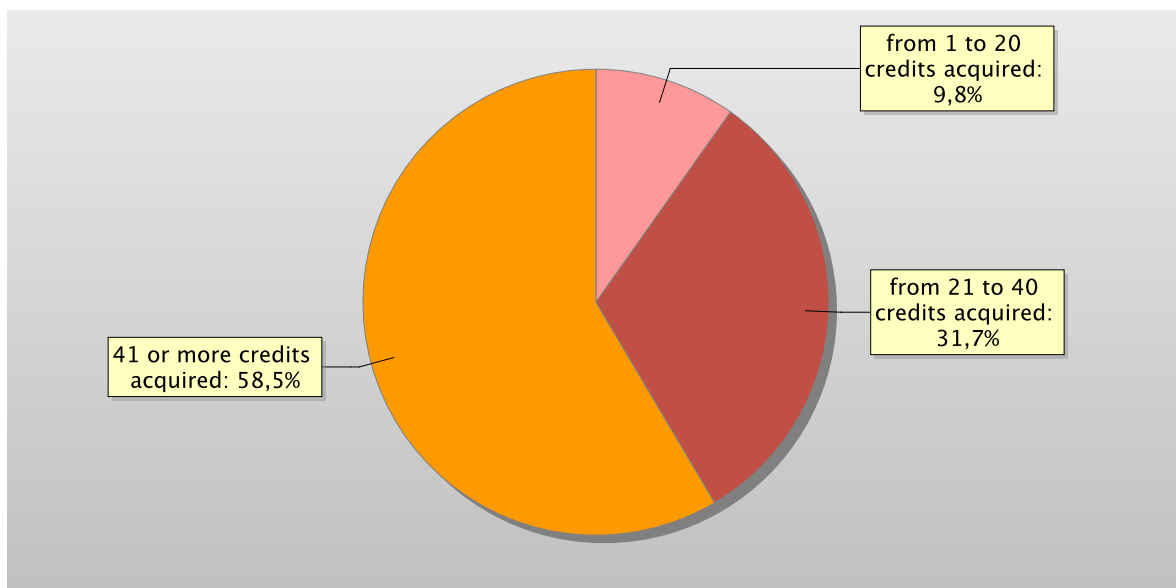
This offers an insight into how regularly students pass their exams.

The **graph** shows the distribution of the students according to the number of **credits** obtained at the end of the first year.

In addition, the **table** shows the number of students registered at the second year and average **credits** obtained during the first year.

The Study Programme data is compared with the **average of similar Study Programmes** (which belong to the same group), for students registered in the indicated academic years.

Distribution of the students in 2011/2012 according to the number of credits obtained at the end of the first year\*



	Study Programme	Students enrolled in the 2nd year	% students with *				Average credits per student
			0 credits acquired	from 1 to 20 credits acquired	from 21 to 40 credits acquired	41 or more credits acquired	
Students 2009/2010	Study Programme	46		6,5%	30,4%	63,0%	47,5
	Average of similar Study Programmes	44,6	3,5%	11,2%	32,5%	52,8%	40,8
Students 2010/2011	Study Programme	53	1,9%	7,5%	20,8%	69,8%	44,6
	Average of similar Study Programmes	50,9	2,6%	8,7%	30,0%	58,7%	42,7
Students 2011/2012	Study Programme	41		9,8%	31,7%	58,5%	40,5
	Average of similar Study Programmes	50,2	2,8%	7,9%	27,4%	61,9%	44,2

\*Note: by convention, credits are considered to be obtained by students by 31st October of the year following the year of enrolment.

#### D.2.3.2. EXAMS PASSED AND AVERAGE GRADE

The **table** shows number of exams passed and average grade achieved for each course unit in the calendar year 2011. Marks for the exams passed are expressed out of thirty.

The data refers to the course unit code and therefore includes the various branches of the programme divided into channels or sub-groups, divided by letter.

It considers all subjects for which a grade is assigned, and therefore excludes all those to which a pass/fail score is allocated.

The data concerning previous programmes is given in a separate section.

*Data of the Study Programme D.M. 270/04 Economia e professione (code 0900)*

	N. of exams passed	Average grade *
00217 DIRITTO AMMINISTRATIVO	54	28,5
01292 PROCEDURA CIVILE	4	
24354 SISTEMI DI GESTIONE E CERTIFICAZIONE AMBIENTALE	8	25,1
28288 TASSAZIONE INTERNAZIONALE DELLE IMPRESE	2	
28294 AUDIT E CONTROLLO (C.I.) LM	1	
30672 CONTABILITA' NAZIONALE LM	5	
31996 DIRITTO COMMERCIALE LM	42	24,5
32355 DIRITTO DELLE CRISI DI IMPRESA	41	26,1
32359 GESTIONE STRATEGICA E FINANZIARIA (C. I.)	9	22,2
32360 SISTEMI DI GESTIONE E CERTIFICAZIONE AMBIENTALE (C.I.)	3	
32363 VALUTAZIONE DEL CAPITALE ECONOMICO E OPERAZIONI STRAORDINARIE (C.I.)	2	

	N. of exams passed	Average grade *
35906 DIRITTO DELL'ARBITRATO INTERNO E INTERNAZIONALE LM	1	
37318 BILANCIO E CONTROLLO (C.I.)	35	24,3
37321 STATISTICA PER L'ANALISI DEI DATI	39	28,9
37322 TASSAZIONE INTERNAZIONALE	34	27,1
37328 GESTIONE E FINANZA (C.I.)	43	27,1
37330 DIRITTO TRIBUTARIO E PROCEDURA CIVILE (C.I.)	47	28,1
58029 DIRITTO TRIBUTARIO DELL'IMPRESA	2	
67104 VALUTAZIONE DEL CAPITALE ECONOMICO E OPERAZIONI STRAORDINARIE (C.I.)	48	26,8
67108 ADR. STRUMENTI ALTERNATIVI DI SOLUZIONE DELLE CONTROVERSIE	3	

\* Note: no average grade is given if the number of exams passed is less than or equal to 5.

## D.3. OPINIONS OF GRADUATES AND ATTENDING STUDENTS

*Opinions of graduates on the Study Programme.*

*Tables and graphs provide information on the number of graduates who expressed positive opinions on the Study Programme, focusing on opinions expressed by attending students on course units.*

### D.3.1. OPINION OF GRADUATES

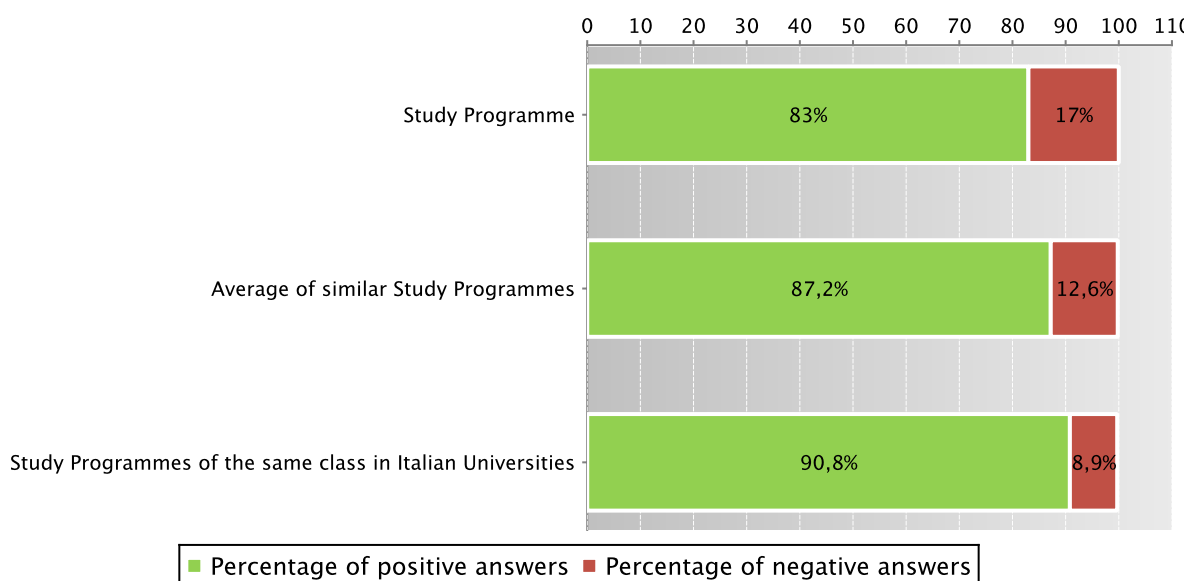
The **graph** shows the percentage of graduates (AlmaLaurea survey) who responded positively to the question: “**Are you generally satisfied with the Study Programme**”.

In addition, the **table** shows the percentage of students who answered “Yes, to the same programme at the university” to the question “Would you register again to the university?”.

The Study Programme data is compared with the **average of similar Study Programmes (which belong to the same group)**, and the average of Study Programmes of the same **class** of other Italian universities for the graduates of the indicated years.

Graduates in 2012 who responded positively to the question: “Are you generally satisfied with this Study Programme?”

*Data of the Study Programme D.M. 270/04 Economia e professione (code 0900)*



Data of the Study Programme D.M. 270/04 Economia e professione (code 0900)

		N. graduates	Completed Questionnaires	% of positive answers to the question: "Are you generally satisfied with this Study Programme?"	% of answers "yes to the same Programme in the same University" to the question "Would you register again to the University"
2010	Study Programme	30	30	93,3%	80,0%
	Average of similar Study Programmes	24,3	22,7	88,8%	73,3%
	Study Programmes of the same class in Italian Universities	751	697	93,1%	82,2%
2011	Study Programme	38	38	100,0%	89,5%
	Average of similar Study Programmes	25,4	23,7	87,6%	70,4%
	Study Programmes of the same class in Italian Universities	3582	3385	92,1%	79,2%
2012	Study Programme	47	47	83,0%	85,1%
	Average of similar Study Programmes	24,4	23,2	87,2%	67,4%
	Study Programmes of the same class in Italian Universities	6438	6042	90,8%	77,0%

Symbols:

(\*) The opinions of the Study Programmes with less than 5 graduates are not shown.

Further information on [Graduates' Profile Report](#).

### D.3.2 ADDITIONAL DATA ON OPINIONS OF STUDENTS

#### D.3.2.1. OPINION OF ATTENDING STUDENTS

The **graph** shows the percentage of attending students who responded positively to the question in the questionnaire: “Are you generally satisfied with this course unit?” in academic year 2011/2012.

The **table** also shows the number of completed questionnaires.

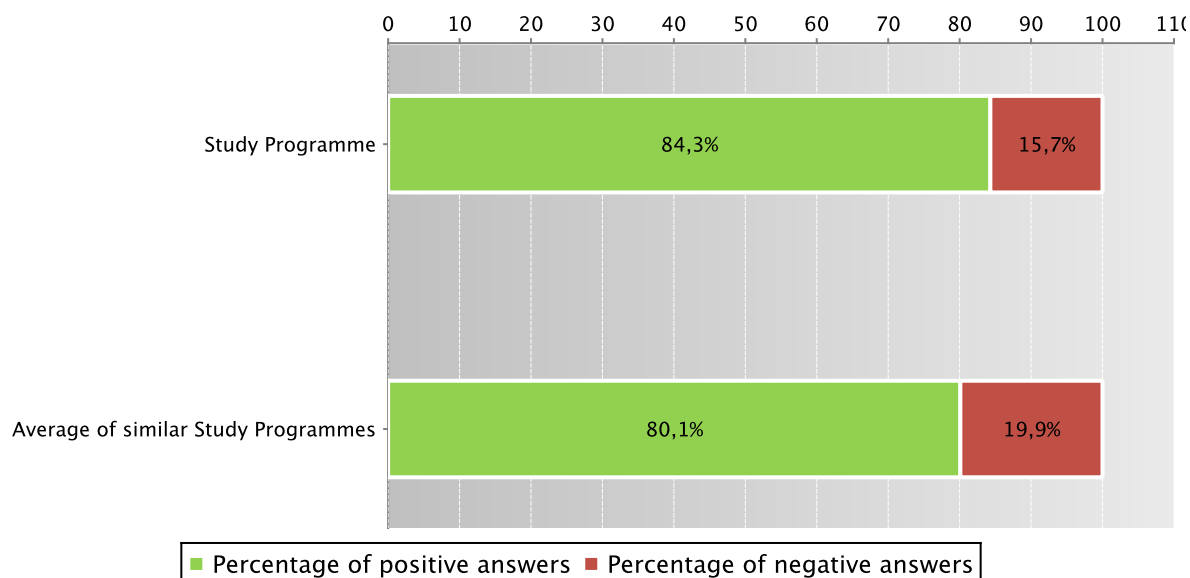
The Study Programme data is compared with the **average of similar Study Programmes** (which belong to the same group), for the indicated academic years.

The data concerning the students' opinion refers to the opinions of those attending lessons, whether they are enrolled in the current programme or a Study Programme running under pre-reform regulations (under D.M. 509).

For the University of Bologna the survey and subsequently analysis of the opinions of students attending the course is cared by *Aform* - Quality Assurance Department and *Arug* - Support Planning and Evaluation Department. The overall results and the methods of collection and analysis are described in the document published online on the [Statistical Observatory of the University of Bologna](#) (see the note in the glossary).

Students who responded positively to the question: “Are you generally satisfied with this course unit?” in academic year 2011/2012

*Data of the Study Programme D.M. 270/04 Economia e professione (code 0900) and of the Study Programme D.M. 509/99 Economia e professione (code 0221)*



Data of the Study Programme D.M. 270/04 Economia e professione (code 0900) and of the Study Programme D.M. 509/99 Economia e professione (code 0221)

		Number of completed questionnaires	% of positive answers concerning the general satisfaction with the course unit – Question 19
a.y. 2009/2010	Study Programme	435	73,5%
	Average of similar Study Programmes	398,8	78,4%
a.y. 2010/2011	Study Programme	418	80,0%
	Average of similar Study Programmes	371,4	78,7%
a.y. 2011/2012	Study Programme	481	84,3%
	Average of similar Study Programmes	431,5	80,1%

Symbols:

(\*) When there is a small number of questionnaires, the percentage of positive opinions on overall satisfaction is not presented. Further information on [Rapporto Opinione degli studenti frequentanti sulle attività didattiche](#) (the content is in Italian).

## D.4. ENTRY INTO THE WORLD OF WORK

*Employment situation of graduates of the Study Programme.*

*Tables and graphs provide information on the employment situation of graduates one year after graduating.*

### D.4.1. EMPLOYMENT SITUATION

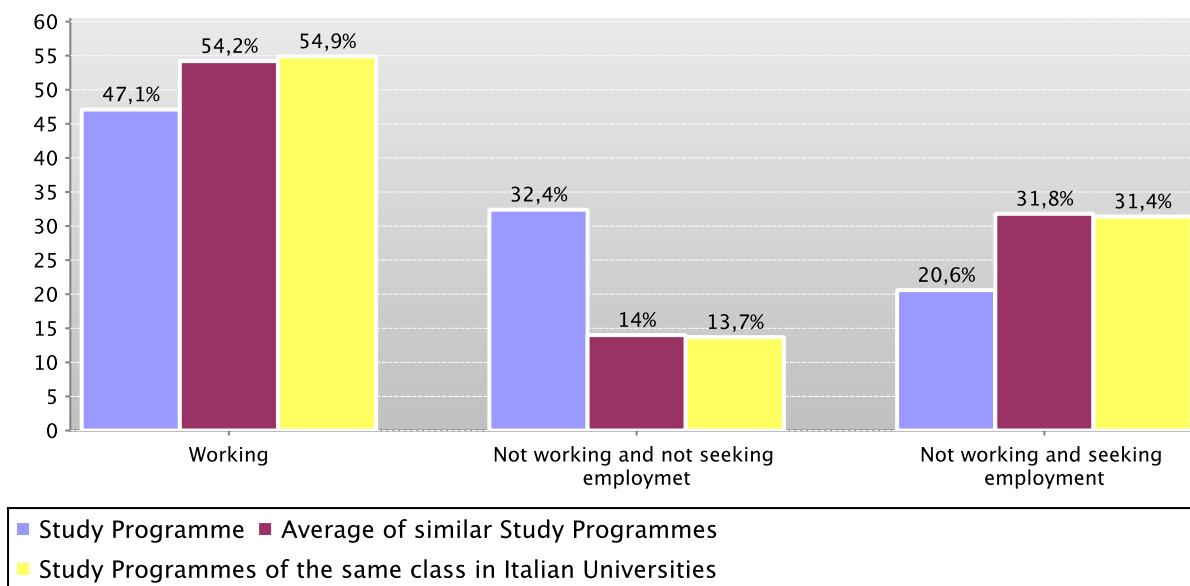
The paragraph shows the employment situation of graduates one year after graduating.

The data is taken from the [AlmaLaurea](#) reports on the employment situation of graduates.

The **graph** shows who is working, who is not working and is not seeking employment, who is not working but is seeking employment. In addition, the **table** shows the number of graduates interviewed, the number involved in internships and traineeships and the appropriateness of their degree to the job.

The Study Programme data is compared with the [average of similar Study Programmes \(which belong to the same group\)](#) and the average of Study Programmes of the same [class](#) of other Italian universities for the graduates of the indicated years.

Employment situation of graduates in 2011 one year after graduating





		N. graduates interviewed	Employment situation (1)			Not working, not seeking employment, but following a university programme/traineeship (2)	Degree's appropriateness for the job (referred to the graduates who just work) (3)	
			Working	Not working and not seeking employment	Not working and seeking employment		Effective / very effective	Quite effective
Graduation Year 2010	Study Programme	29	48,3%	31,0%	20,7%	27,6%	71,4%	28,6%
	Average of similar Study Programmes	22	52,2%	17,9%	29,9%	11,7%	37,3%	35,8%
	Study Programmes of the same class in Italian Universities	714	54,3%	13,6%	32,1%	9,7%	54,9%	32,5%
Graduation Year 2011	Study Programme	34	47,1%	32,4%	20,6%	32,4%	81,3%	12,5%
	Average of similar Study Programmes	21,9	54,2%	14,0%	31,8%	8,5%	35,2%	37,4%
	Study Programmes of the same class in Italian Universities	3266	54,9%	13,7%	31,4%	8,8%	49,6%	33,2%

Symbols:

(\*) The opinions of the Study Programmes with less than 5 graduates are not shown.

**Notes on the AlmaLaurea report on the employment situation of graduates**

(1) "Employment situation": the definition includes the number of employed graduates who declaring to carry out a paid work activity, provided that is not training activity (internship, traineeship, PhD degrees, specialization schools).

(2) "Number of those who do not work, who are not seeking employment but who are following a university programme/traineeship": the definition includes those who are enrolled in traineeships, PhD degrees, specialisation schools, Italian "master universitari" (first and second level). The presentation of this data complies with article 2 of D.M. 544 of 31st October 2007, as later provided for in Management Decree no. 61 of 10th June 2008 (transparency requirements).

(3) The evaluation of the appropriateness of the degree is obtained by a combination of the requirement of the relative qualification for the job held and the level of usage of the skills learned at university.

Further information on [Graduates' Employment report](#).

See data of previous academic years – Study Programme D.M. 509/99 Economics and Accounting (code 0221) [paragraph D.5.4.1](#).

## D.5. INFORMATION ON PRE-REFORM PROGRAMMES (DM 509/99)

### D.5.1. STUDENTS STARTING THEIR UNIVERSITY CAREERS

*Characteristics of incoming students at the beginning of their study. Tables and graphs provide information on number of enrolled students (new careers), focusing on the characteristics of students.*

#### D.5.1.1. ENROLMENTS

Data of enrolments of the last three academic years are shown in paragraph [D.1.1](#).

## **D.5.1.2. ADDITIONAL DATA ON STUDENTS' STARTING THEIR UNIVERSITY CAREERS**

### ***D.5.1.2.1. CANDIDATES REGISTERED FOR THE ENTRANCE EXAM***

Data of candidates registered for the entrance exam are shown in paragraph [D.1.2.1](#).

### ***D.5.1.2.2. INCOMING STUDENTS***

Data of incoming students of the last three academic years are shown in paragraph [D.1.2.2](#).

## **D.5.2. REGULARITY OF STUDIES**

*Insight into the regularity with which the students pass their exams.*

*Graphs and tables provide information on the number of students who leave the programme after the first year and the number of regular graduates, focusing on the number of credits obtained at the end of the first year, number of exams passed and the average grade achieved for each course unit.*

### **D.5.2.1. STUDENTS LEAVING THE PROGRAMME BETWEEN YEARS 1 AND 2**

Data of students leaving the Study Programme of the last three academic years are shown in paragraph [D.2.1](#).

### **D.5.2.2. REGULAR GRADUATES**

Data of regular graduates of the last three academic years are shown in paragraph [D.2.2](#).

### **D.5.2.3. ADDITIONAL DATA ON REGULARITY OF STUDIES**

#### ***D.5.2.3.1. CREDITS OBTAINED BY STUDENTS IN THE 1ST YEAR***

Data of credits obtained by students in the 1st year of the last three academic years are shown in paragraph [D.2.3.1](#).

#### ***D.5.2.3.2. EXAMS PASSED AND AVERAGE GRADE***

Data of exams passed and average grade are shown in paragraph [D.2.3.2](#).

## **D.5.3. OPINIONS OF ATTENDING STUDENTS AND GRADUATES**

*Opinions of graduates on the Study Programme.*

*Tables and graphs provide information on the number of graduates who expressed positive opinions on the Study Programme, focusing on opinions expressed by attending students on course units.*

### **D.5.3.1. OPINION OF GRADUATES**

Data of opinion of graduates are shown in paragraph [D.3.1](#).

### **D.5.3.2 ADDITIONAL DATA ON OPINIONS OF STUDENTS**

#### ***D.5.3.2.1. OPINION OF ATTENDING STUDENTS***

Data of opinion of attending students of the last three academic years are shown in paragraph [D.3.2.1](#).

## D.5.4. ENTRY INTO THE WORLD OF WORK

*Employment situation of graduates of the Study Programme.*

*Tables and graphs provide information on the employment situation of graduates one year after graduating.*

### D.5.4.1. EMPLOYMENT SITUATION

The paragraph shows the employment situation of graduates one year after graduating.

The data is taken from the [AlmaLaurea](#) reports on the employment situation of graduates.

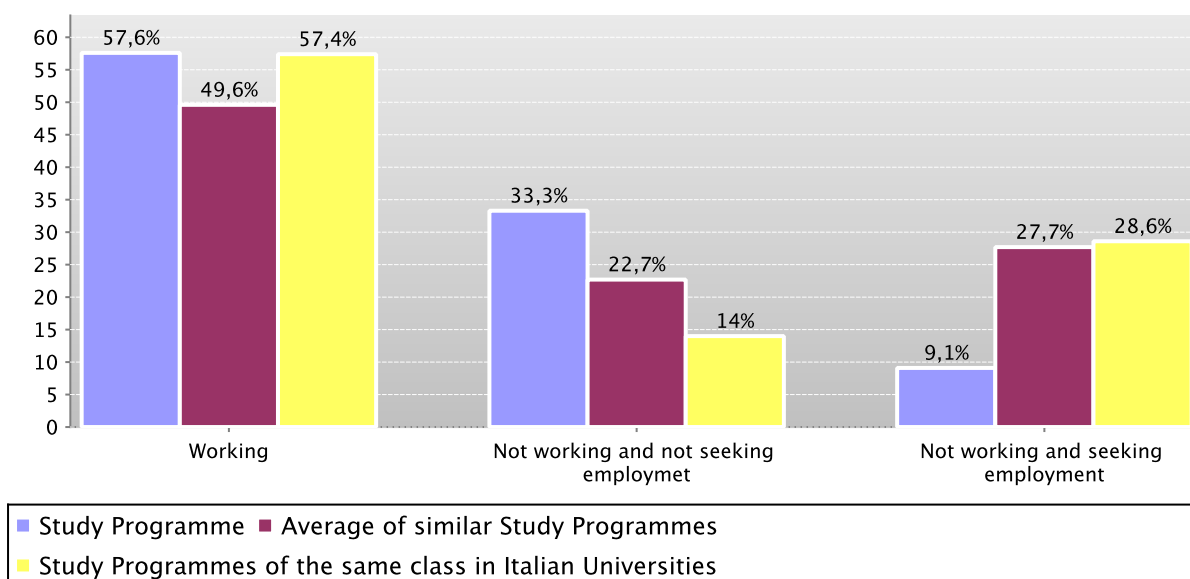
The **graph** shows who is working, who is not working and is not seeking employment, who is not working but is seeking employment.

In addition, the **table** shows the number of graduates interviewed, the number involved in internships and traineeships and the appropriateness of their degree to the job.

The Study Programme data is compared with the [average of similar Study Programmes \(which belong to the same group\)](#) and the average of Study Programmes of the same [class](#) of other Italian universities for the graduates of the indicated years.

Employment situation of graduates in 2009 one year after graduating

*Data of the Study Programme D.M. 509/99 Economics and Accounting (code 0221)*



	N. graduates interviewed	Employment situation (1)			Not working, not seeking employment, but following a university programme/traineeship (2)	Degree's appropriateness for the job (referred to the graduates who just work) (3)	
		Working	Not working and not seeking employment	Not working and seeking employment		Effective / very effective	Quite effective
Study Programme	33	57,6%	33,3%	9,1%	27,3%	100,0%	
Average of similar Study Programmes	42,6	49,6%	22,7%	27,7%	15,6%	36,3%	37,8%
Study Programmes of the same class in Italian Universities	5231	57,4%	14,0%	28,6%	9,0%	44,6%	38,8%

Symbols:

(\*) The opinions of the Study Programmes with less than 5 graduates are not shown.

#### Notes on the AlmaLaurea report on the employment situation of graduates

(1) "Employment situation": the definition includes the number of employed graduates who declaring to carry out a paid work activity, provided that is not training activity (internship, traineeship, PhD degrees, specialization schools).

(2) "Number of those who do not work, who are not seeking employment but who are following a university programme/traineeship": the definition includes those who are enrolled in traineeships, PhD degrees, specialisation schools, Italian "master universitari" (first and second level). The presentation of this data complies with article 2 of D.M. 544 of 31st October 2007, as later provided for in Management Decree no. 61 of 10th June 2008 (transparency requirements).

(3) The evaluation of the appropriateness of the degree is obtained by a combination of the requirement of the relative qualification for the job held and the level of usage of the skills learned at university.

Further information on [Graduates' Employment report](#).

Go back to [D.4.1. Employment situation](#)

## E. FIND OUT MORE: THE QUALITY OF YOUR STUDY PROGRAMME

The University of Bologna has identified its objectives as the *personal, cultural and professional growth of students and the improvement of the quality of learning, also in relation to the needs of society* (Strategic Plan 2010-2013).

Students, employers and society as a whole, have the right to effective learning for individual and intellectual growth, to develop critical sense and to prepare for the world of work.

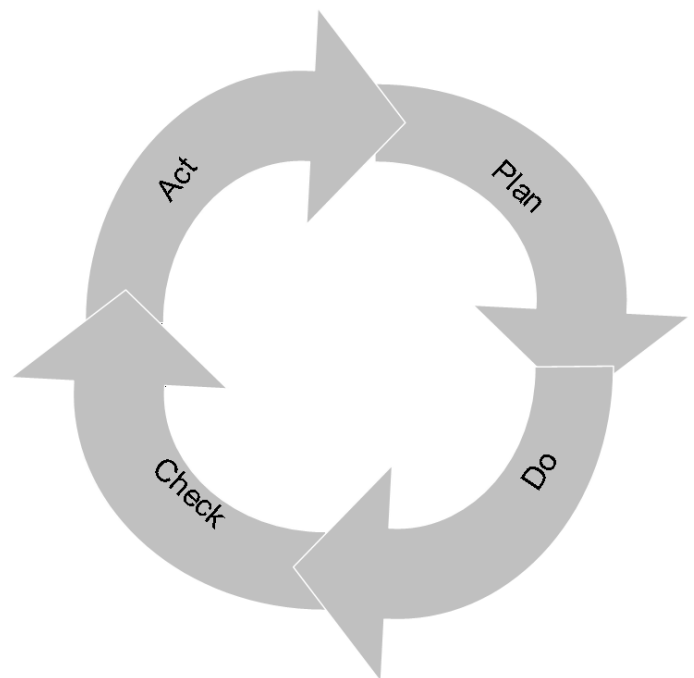
In the Statute and the Strategic Plan 2010-2013 the University of Bologna acknowledges its responsibility in guaranteeing the quality of its study programmes, and for this purpose adopts an "internal quality assurance system".

### The Internal Quality Assurance system

The internal quality assurance system is a set of processes and responsibilities adopted to guarantee the quality of Study Programmes at the University of Bologna.

The guarantee of the quality of a Study Programme is the correspondence of the results achieved with the set objectives, in the following phases:

- Plan: defining the objectives
- Do: implementing the planned actions
- Check: checking that the objectives have been achieved
- Act: planning improvement action



This path responds to the expectations of students, guides teaching behaviour and provides indicators for the assessment of results. Self-assessment is based on the analysis of significant data (for example, the number of students graduating in line with the exam schedule, students' opinions and the employment rates of graduates) and highlights strengths and weaknesses in order to reflect on the achieved results, critically consider one's own working methods and take steps for the continual improvement of the Programme. This path involves all educational stakeholders, including students, in order to make use of the contributions of everyone with first-hand knowledge of the Study Programme. Improvement is therefore a day to day development, concerning all aspects of teaching: from the lesson timetable to the publication of on-line programmes, from classroom management to exam methods, and the actual design of the Programme.

This is what happens in each phase:

- **Planning:** the Study Programme is the result of a proposal from the teaching structures and approved by the Academic Bodies.
- **Management:** Schools, Departments and Study Programmes manage the activities required to ensure teaching. The activities are organised as follows:

What we do	Who does what				
	Professors	Study Programme	Schools	Departments	General Administration
Teaching calendar, lessons programme and exam schedules			x		
Management of financial resources			x	x	
Classroom teaching	x				
Management of classrooms and laboratories			x	x	
Libraries and study rooms			x	x	
Approval of individual study plans		x			
Communication and information		x	x		Academic Affairs Division
Guidance service		x	x		Academic Affairs Division
Internships		x	x		Academic Affairs Division
Administrative services: Student Administration Office					Academic Affairs Division
Administration services: Degree programme office			x		Academic Affairs Division
Study grants and loans ad honorem					Academic Affairs Division
Student mobility: university subsidies and programmes					International Relations Division
Mobility: study grants for dissertations abroad			x		
Mobility: authorisations and recognitions		x			
Other students support services		x	x		x

- Internal assessment:** every Study Programme periodically assesses its own results, evaluating, for example, the number of enrolled students, the number of withdrawing students, student opinions etc.; in this way, the strengths and weaknesses, as well as any implemented improvement actions, are highlighted. This phase is organised as follows:

What we do	Who does what
<p><b>Definition, gathering and publication of evaluation data</b> According to the general guidelines of the University and national and international standards, are defined the tools through which should be evaluated the results (indicators). The survey data to be evaluate are published every year on the Report of the Study Program.</p>	<p>Academic Bodies</p>
<p><b>Self-Assessment</b> The Schools and Study Programmes assess the effectiveness of the previously adopted solutions, analyse the progress of their learning activities and draw up proposals for improvement.</p>	<p>Schools and Study Programmes</p>
<p><b>Internal audit</b></p> <p>The results of the self-assessment process are reviewed in the following phases:</p> <ul style="list-style-type: none"> <li>• <b>Analysis:</b> the University Quality Manager analyses the review documents, considering the ability to identify problems, propose solutions and the overall development of the internal quality assurance system.</li> <li>• <b>Review:</b> The observations on the results obtained and the good practices adopted are examined together with the persons in charge of the Schools and Study Programmes in meetings organised by scientific-disciplinary field. The persons in charge receive the observations and inputs on the areas for development and the actions to be adopted in future to improve results.</li> <li>• <b>Sharing:</b> the conclusions of the review activities are submitted to the Academic Bodies and the University Evaluation Board.</li> </ul>	<p>Quality Manager</p> <p>Vice Rector for Teaching and Education</p> <p>Academic Bodies</p>
<ul style="list-style-type: none"> <li>• <b>Improvement:</b> on the basis of the results of the internal audit, the Schools and Study Programmes plan improvement activities, to ensure that the Study Programmes increasingly respond to the needs of society. The cycle then starts over again, with the definition of actions to be implemented, the results of which are in turn verified, in a continuous path that guarantees the quality of education.</li> </ul>	

## F. GLOSSARY TERMS

### Additional Learning Requirements

Students enrolling in the first year of a first cycle or single cycle degree and who, following the results of the entrance exams established for each study programme, do not possess the knowledge required for access to the programme, are assigned additional learning requirements (OFA).

The OFA are fulfilled by passing an assessment test defined by the programme.

The non-fulfilment of the requirements by the date set by the Academic Bodies and published on the University Portal will lead to the re-enrolment in the first year of the programme.

### AlmaLaurea

AlmaLaurea is an innovative in-line database service of graduates' curriculum vitae (1,620,000 CVs, from 53 Italian universities as of 05/07/2012), which offers a link between graduates, universities and businesses.

Created in 1994 on the initiative of the Statistical Observatory of the University of Bologna, managed by a consortium of Italian universities with the support of the Ministry of Education, University and Research, the purpose AlmaLaurea is to act as a point of contact between businesses and graduates, a reference within universities for anyone (students, businesses, etc...) working in the field of university studies, employment and the condition of young people at different levels.

### Average of similar study programmes (belonging to the same group)

Average of the Study Programmes (which belong to the subject group)

Calculated average which refers to all study programmes of the same cycle which belong to the subject group.

There are four groups, composed as follows:

- **BIOMEDICAL group:** Study Programmes of the Schools of Pharmacy, Biotechnology and Sport Science; Medicine; Agriculture and Veterinary Medicine
- **SCIENTIFIC-TECHNOLOGICAL group:** Study Programmes of the Schools of Engineering and Architecture; Sciences
- **SOCIAL SCIENCES group:** Study Programmes of the Schools of Economics, Management, and Statistics; Law, Political Sciences
- **HUMANITIES group:** Study Programmes of the Schools of Arts, Humanities, and Cultural Heritage; Foreign Languages and Literatures, Interpreting and Translation; Psychology and Education

### CFU University Learning Credits

University Learning Credits (CFU) were introduced under Italian Ministerial Decree no. 509/99 to comply with European legislation, and are a measurement of the volume of learning, including individual study, required of students; generally 1 CFU corresponds to 25 hours of a student's "overall learning effort".

### Class

Degree classes group together study programmes of the same level and with the same key learning outcomes and available learning activities for a given number of credits and in sectors which are identified as indispensable. The features of the classes are set nationally, by Ministerial Decree, and are therefore common to all universities.

### Cohort

Cohort refers to a group of students enrolled in the same academic year.

### Enrolment status

In terms of enrolment, students may be:

- **Regularly enrolled:** students enrolled for as many or fewer years than the legal duration of the study programme, who do not fall into any of the following categories;
- **Not aligned with the exam schedule:** students who, without having graduated, have enrolled in all the years of the study programme and which, for programmes with compulsory attendance, have obtained all attendance certificates;
- **Repeating:** students re-enrolling in the same year of a programme again. Starting from academic year 2009-2010, students who have not fulfilled the assigned additional learning requirements within the deadline have to enrol in the 1st year as repeating students.

### Entrance exam

Enrolment in a study programme may be free access or restricted access.



For all programmes with restricted access, candidates are required to sit an entrance exam and there are a limited number of places available. The entrance exam is a test which is used to draw up a graded list of candidates; students may enrol in the programme according to their place in the list. The methods of managing the call for applications and the list of candidates, including the methods for filling any unclaimed places, may vary from year to year. The test may be specific to a Degree Programme or may be part of a single exam covering several programmes from the same university or from other universities (during the registration the students should indicate their first choice).

The following definitions apply:

**Available places** = the number of places laid down in the call for applications to the Study Programme, or determined by subsequent legal provisions; these exclude any additional places reserved according to special provisions of the programme (e.g. for international study programmes, they do not include places for foreign students selected from other universities; for all programmes with restricted access regulated nationally, these do not include the places reserved for transferring students).

**Number of candidates for the exam** = number of students registered for the exam indicating the study programme as their first choice;

**Number of participants in the exam** = number of students participating in the exam indicating the study programme as their first choice;

**Number of participants in the exam for every available place** = number of students participating in the exam who indicated the study programme as their first choice as a ratio of the number of places available on the programme.

#### First year enrolments

This includes all students enrolled in the first year, including those joining the study programme in its first year through transferrals, as well as those enrolled in the first year but not for the first time (e.g. repeating students).

#### New Careers

Students who start a new university career (excluding transfers) from year one in a second cycle programme.

#### Passages and transfers

**Passage:** when a student applies to move to a different study programme from the one enrolled in the previous year, within the same university.

**Transfer:** when a student transfers from a study programme in one university to any programme in another university.

#### Registered students

Students who begin a career in the Italian University System for the first time and who enrol in the first year (i.e. for whom no previous university careers are recorded) of a First Cycle (L509, L) or Single Cycle programme (LSCU, LMCU)

#### Statistical Observatory of the University of Bologna

The Statistical Observatory was founded in 1997 in order to “provide the university governing bodies with a reliable and timely documentary and monitoring database aiming to promote decision-making processes and planning, particularly of learning activities and other services targeting the student population” (art.1 of the Founding and Operational Regulation). Following the disabling of the Statistical Observatory, as resolved by the Board of Governors on 14 December 2010, from the second semester of academic year 2010-11 the survey and subsequently analysis of the attending students opinion is cared for the University of Bologna by Academic Affairs Division - Quality Assurance Department and Control and Finance Division - Support Planning and Evaluation Department. The overall results and the methods of collection and analysis are described in the document published online on the [Statistical Observatory of the University of Bologna](#).

#### University DataWarehouse

In information service for the managers of the University of Bologna organisational departments which gathers, integrates and reorganises data from various sources and makes it available for analysis and evaluation for the purposes of planning and decision-making.

#### Withdrawal

Suspension of studies by students who do not register in the next academic year, or who drop out from the degree programme.