

Elements of Accounting of Public Bodies

Academic year 2022/2023

Prof. Vittorio Cirò Candiano

Course program

Aim of the course

The purpose of the course is to introduce students to the knowledge of the basic accounting of Italian public bodies, essentially the State, Regions, and Municipalities.

Syllabus

Characteristics of public companies; public bodies as companies; the classification of public bodies. Controls: principles; classification; the external control on management. The evolution of the control system in Italy. Internal control according to Legislative Decree 286/199 and new amendments. management; forecasting; aspects of management. The budget. The principles of the budget. The functions of the budget. The structure of the budget and accounting entries. Assets and inventories. The implementation of the budget and the general statement. Planning and management control: the processes of formation of public budgets. Management control.

Expected learning outcomes: At the end of the course, it is expected that students are able to understand the main documents on the economic and financial management of public bodies, such as budget, general report, documents on economic and financial planning, adopting a technical-practical approach.

Credits: 6 ECTS; 42 class hours; for the lesson timetable, please consult the planning available on the website of the Department at:

<http://www.diges.unicz.it/web/didattica/calendario-lezioni-attivita-libera-scelta-als/>

Estimated time commitment required for individual study of the program: 120 hours.

Teaching methods used: lectures, case simulation, exercises.

Attendance methods: the methods are indicated by the art. 8 of the academic regulation of the Department.

Learning assessment: the verification of learning will take place through a final oral exam.

Suggested textbook: *L'Azienda Pubblica. Gestione, rilevazione, programmazione, controllo*, by V. Cirò Candiano - Rubbettino Editore, Soveria Mannelli (CZ). The text is being updated. Currently it is possible to make a copy of the textbook at the University Library or contact the teacher.

In addition, lecture notes *Lezioni di ragioneria pubblica*, which integrate and partially replace the paragraph 3.8 of the textbook. Click here to download the lecture notes:

<http://www.diges.unicz.it/web/wpcontent/uploads/2019/02/Dispensa-Universit -per-lezioni.pdf>