

## Syllabus

### Course description

<b>Course title</b>	<b>Accounting for the Public Sector</b>
<b>Course code</b>	27607
<b>Scientific sector</b>	SECS-P/07
<b>Degree</b>	LM63 Public Policies and Administration
<b>Semester and academic year</b>	2nd semester 2024/2025
<b>Year</b>	1
<b>Credits</b>	6
<b>Modular</b>	No

<b>Total lecturing hours</b>	36
<b>Total lab hours</b>	-
<b>Total exercise hours</b>	10
<b>Teaching assistant</b>	TBA
<b>Attendance</b>	suggested, but not required
<b>Prerequisites</b>	
<b>Course page</b>	<a href="https://www.unibz.it/en/faculties/economics-management/master-public-policies-administration/">https://www.unibz.it/en/faculties/economics-management/master-public-policies-administration/</a>

<b>Specific educational objectives</b>	<p>The course refers to the typical educational activities and gives a general overview of scientific and practice contents in the area of Business Administration.</p> <p>The course adopts an approach that enhances the study of management from both theoretical and practical perspectives, with a special focus on local authorities. Additionally, the course explores the fundamental characteristics of Italian public administrations by examining their primary managerial and organizational processes. Specifically, it delves deeply into the new harmonized accounting, as well as the programming, budgeting, and control systems, and social accountability, all with particular emphasis on local authorities</p>
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<b>Part 1</b>	
<b>Lecturer</b>	<b>Alberto Romolini (12 lect. hours)</b> <a href="https://www.unibz.it/en/faculties/economics-management/academic-staff/person/37145-alberto-romolini">https://www.unibz.it/en/faculties/economics-management/academic-staff/person/37145-alberto-romolini</a>
<b>Scientific sector of the lecturer</b>	SECS-P/07
<b>Teaching language</b>	Italian
<b>Office hours</b>	6 hours MySNS – Individual timetable Webpage: <a href="https://www.unibz.it/en/timetable/?sourceId=unibz&amp;depar">https://www.unibz.it/en/timetable/?sourceId=unibz&amp;depar</a>

	<a href="#">tment=26&amp;degree=13426%2C13543</a>
<b>List of topics covered</b>	<p>This part of the course analyzes:</p> <ul style="list-style-type: none"> <li>• the fundamental elements of public administrations' studies and their management principles;</li> <li>• the services, characteristics and specificity of public management;</li> <li>• the accounting harmonization of public administrations;</li> <li>• the cash and accrual accounting;</li> <li>• the programming of budgetary system.</li> </ul>
<b>Teaching format</b>	Frontal lectures and case studies

<b>Part 2</b>	
<b>Lecturer</b>	<b>Elena Gori (12 lect. hours)</b> <a href="https://www.unibz.it/en/faculties/economics-management/academic-staff/person/37146-elena-gori">https://www.unibz.it/en/faculties/economics-management/academic-staff/person/37146-elena-gori</a>
<b>Scientific sector of the lecturer</b>	SECS- P/07
<b>Teaching language</b>	Italian
<b>Office hours</b>	6 hours MySNS – Individual timetable Webpage: <a href="https://www.unibz.it/en/timetable/?sourceId=unibz&amp;department=26&amp;degree=13426%2C13543">https://www.unibz.it/en/timetable/?sourceId=unibz&amp;department=26&amp;degree=13426%2C13543</a>
<b>List of topics covered</b>	<p>This part of the course analyzes:</p> <ul style="list-style-type: none"> <li>• the management and accounting system of local authorities;</li> <li>• the budgetary system;</li> <li>• the cash bases of accounting;</li> <li>• the reporting system.</li> </ul>
<b>Teaching format</b>	Frontal lectures and case studies

<b>Part 3</b>	
<b>Lecturer</b>	<b>Silvia Fissi (12 lect. hours)</b> <a href="https://www.unibz.it/en/faculties/economics-management/academic-staff/person/37144-silvia-fissi">https://www.unibz.it/en/faculties/economics-management/academic-staff/person/37144-silvia-fissi</a>
<b>Scientific sector of the lecturer</b>	SECS-P/07
<b>Teaching language</b>	Italian
<b>Office hours</b>	6 hours MySNS – Individual timetable Webpage: <a href="https://www.unibz.it/en/timetable/?sourceId=unibz&amp;department=26&amp;degree=13426%2C13543">https://www.unibz.it/en/timetable/?sourceId=unibz&amp;department=26&amp;degree=13426%2C13543</a>
<b>List of topics covered</b>	<p>This part analyzes:</p> <ul style="list-style-type: none"> <li>• the sustainability reporting system;</li> <li>• the internal and external auditing;</li> <li>• the local public group and the consolidated financial statement;</li> <li>• the digitalization of the public administration: strategy and tools.</li> </ul>
<b>Teaching format</b>	Frontal lectures and case studies

<p><b>Learning outcomes</b></p>	<p><b>Knowledge and understanding:</b> Students know the key concepts in the area of public accounting. This enables them to properly understand current developments in the field of local authorities.</p> <p><b>Applying knowledge and understanding:</b> The student will be able to apply their knowledge to understand how decisions on public expenditures are made at various levels. Moreover, the student will be able to properly assess the consequences of these decisions—such as those affecting expenses and public property—particularly from the perspective of local authority management.</p> <p><b>Making judgments:</b> Students will have the ability to assess the formation of public financial decisions, interpret relevant financial documents, and understand their legal frameworks. They will also be able to analyze and evaluate new and updated data in media, such as journals or newspapers, and contextualize them within a broader management framework.</p> <p><b>Communication skills:</b> The student will be able to communicate their conclusions on public financial decisions clearly and effectively, along with the underlying knowledge and rationale, to both specialist and non-specialist audiences.</p> <p><b>Learning skills:</b> Students develop interpretive skills to analyze future developments in public financial decisions.</p>
<p><b>Assessment</b></p>	<p><b>For attending students:</b></p> <ol style="list-style-type: none"> <li>1. Project work conducted in groups, including an oral presentation and discussion in the classroom.</li> <li>2. Final written exam consisting of 30 multiple-choice questions: maximum 30 points (each correct answer earns 1 point).</li> </ol> <p>Project work and classroom contributions are valid for 1 academic year and cannot be carried over beyond that time-frame.</p> <p><b>For non-attending students</b> Final written examination consisting of 30 multiple-choice questions: maximum of 30 points (each correct answer awards 1 point).</p>
<p><b>Assessment language</b></p>	<p>Italian</p>
<p><b>Evaluation criteria and</b></p>	<p>For attending students, the final mark is the sum of final</p>

<p><b>criteria for awarding marks</b></p>	<p>written exam (60%) and project work (40%).</p> <p>For non-attending students, the final grade is solely based on the written exam covering the entire syllabus.</p> <p>Key aspects of the written exam include: the ability to summarize topics and problems, evaluate and establish relationships between topics, and the ability to paraphrase concepts in one's own words.</p> <p>Key aspects of project work include: teamwork skills, creativity, mastery of language (including the language of instruction), and critical thinking skills.</p>
<p><b>Required readings</b></p>	<p><u>Part 1:</u>  Mussari R., <i>Economia delle amministrazioni pubbliche</i>, McGrawHill, 2017, chapters 1 e 3  Anselmi L., Pozzoli S. (a cura di), <i>Le aziende pubbliche. Aspetti di governance, gestione, misurazione, valutazione e rendicontazione</i>, FrancoAngeli, 2019, chapter 11 (paragraphs 11.1 and 11.2)</p> <p><u>Part 2:</u>  Mussari R., <i>Economia delle amministrazioni pubbliche</i>, McGrawHill, 2017, chapter 5 (paragraphs 5.1, 5.2, 5.4, 5.4.1, 5.5, 5.5.1, 5.5.2, 5.5.3, 5.6, 5.7 and 5.8)  Anselmi L., Pozzoli S. (a cura di), <i>Le aziende pubbliche. Aspetti di governance, gestione, misurazione, valutazione e rendicontazione</i>, FrancoAngeli, 2019, chapters 10 (paragraphs 10.1, 10.1.1, 10.1.2, 10.1.4, 10.2, 10.2.1, 10.2.2 and 10.2.3), 11 (paragraphs 11.3, 11.4 and 11.5) and 12</p> <p><u>Part 3:</u>  Mussari R., <i>Economia delle amministrazioni pubbliche</i>, McGrawHill, 2017, chapter 7  Anselmi L., Pozzoli S. (a cura di), <i>Le aziende pubbliche. Aspetti di governance, gestione, misurazione, valutazione e rendicontazione</i>, FrancoAngeli, 2019, chapters 14, 15 and 20</p> <p>For each module specific slides, materials and case studies.</p>
<p><b>Supplementary readings</b></p>	<p>Students interesting in development public accounting issues can consult:</p> <p>Pollitt C., Bouckaert G. (2017), <i>Public management reform: a comparative analysis – Into the age of austerity</i>, Oxford, Oxford University Press.</p> <p>Cucciniello M., Fattore G., Longo F., Ricciuti E., Turrini A. (2018), <i>Management pubblico</i>, Milano, Egea.</p>