

**Programme of Public Accounting
“Contabilità pubblica”**

**2nd cycle degree in Economics
2nd year, 1st semester**

Number of ECTS credits: 9

Teacher: Walter Giulietti

1	Course objectives	<p>Knowledge, with regard to the public sector as a whole, of the most important instruments for the planning of financial activity, as well as of budget management procedures.</p> <p>In particular, students will know documents and proceedings of budgetary planning, allocation of resources, management and control of Government budget and rules of budgeting for municipal bodies, Regions and other public companies (i.e. University).</p>
2	Course content and Learning outcomes (Dublin descriptors)	<p>Topics of module include:</p> <p>Constitutional principles about public finance, European financial governance. Financial and economic Government planning. Government budget. Budget management. Government financial statement. Accountability of regions, provinces municipalities and other public bodies. Internal control and auditing system. Administrative and account liability. Public goods.</p> <p>On the successful completion of this module, the student should</p> <ul style="list-style-type: none"> – have deep knowledge of public budget laws – to be able to search for process and analyse information from a variety of sources – have capacity to learn and stay up-to-date with learning – to be able to work autonomously, to identify, pose and resolve problems – be able to apply the acquired knowledge to practical cases as occurring in the professional life and to be especially able to work in an public context
3	Prerequisites and learning activities	<p>The student must have the basic notions of public law, administrative law and public finance</p>
4	Teaching methods and language	<p>Lectures. Language: Italian</p>

		<p>Ref. Text books</p> <p>a) optionally:</p> <ul style="list-style-type: none"> – MONORCHIO-MOTTURA, Compendio di contabilità di Stato, Cacucci editore, Bari, latest edition – AA.VV., Contabilità di Stato e degli enti pubblici, Giappichelli, Torino, latest edition <p>b) in-depth knowledge of the legislation, especially L. cost. n. 1/2012, L. n. 243/2012 and L. n. 196/2009.</p>
5	Assessment methods and criteria	Oral exam