UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Accounting For Public Bodies

2122-3-E3301M155

Learning objectives

The course aims at building a basic knowledge of the accounting legal orders: the national accounting legal order, the organization of the institutions of the local government and the European accounting legal order.

The aims is to illustrate the activities of account and financial management of the State, the EU and the public authorities and bodies. The purpose is the knowledge of the principles regarding the economic planning, the fiscal rules, the asset management, the controls and the responsibilities of the public employees and servants.

Contents

The course concerns the methods of economic planning, account and financial management of the State, the self-governing and public bodies, and the EU. It also regards the principles of the taxation system and the methods of the public intervention policy.

Detailed program

1. The public intervention policy: economic and financial planning.
2. The streamlining of social welfare.
3. The constitutional principles of the public sector accounting.

4. The European fiscal rules.

5. The constitutional principles of taxation.

6. The organization of the State, in particular the Ministry of Economy and Finance and the Court of Auditors.

7. The budget planning process.

8. The funding for public expenditures.

9. The State budget and the general financial statement.

10. The public accounting of the Regions and local authorities.

11. The controls in the public sector accounting: internal and external audits.

Prerequisites

Knowledge of the legal sources of public law and the general organization of the Italian and European legal order.

Teaching methods

Frontal lecture

Assessment methods

Written examination for attending students at the end of the lectures; oral examination in the ordinary sessions.

The examination aims at verifying the comprehension of the juridical profiles of the management of public finance; and the capacity of applying the rules to the factual relationship.

Textbooks and Reading Materials

G. LO CONTE

Equilibrio di bilancio, vincoli sovranazionali e riforma costituzionale

Giappichelli 2015

Semester

First semester

Teaching language

Italian