

Syllabus

Course Description

Course Title	Accounting in the Public Sector
Course Code	27607
Course Title Additional	
Scientific-Disciplinary Sector	ECON-06/A
Language	Italian
Degree Course	Master in Public Policy and Innovative Governance
Other Degree Courses (Loaned)	
Lecturers	
Teaching Assistant	
Semester	Second semester
Course Year/s	1
CP	6
Teaching Hours	36 (12 TBA + 12 TBA + 12 TBA)
Lab Hours	-
Individual Study Hours	-
Planned Office Hours	18 (6 TBA + 6 TBA + 6 TBA)
Contents Summary	The course adopts an approach that emphasizes the study of public management from both theoretical and practical perspectives, with a particular focus on local authorities. It examines the key characteristics of Italian public administrations, analyzing their managerial and accounting processes. Specifically, the course delves into the modified cash basis of accounting, planning, budgeting, and control systems, as well as corporate social responsibility, innovation, and digitalization.
Course Topics	
Keywords	
Recommended Prerequisites	Basic knowledge of business economics, with particular reference to accounting systems and financial statements.
Propaedeutic Courses	

Teaching Format	
Mandatory Attendance	Attendance is recommended, but not mandatory.
Specific Educational Objectives and Learning Outcomes	ILO (Intended Learning Outcomes) Accounting in the Public Sector ILO1 Knowledge and understanding ILO1.1 The student will acquire knowledge of organisational models, the business factors involved in the organisation of public enterprises operating in different sectors (international organisations, central government, local authorities, health, public enterprises) and the consequences for the community. The student will also acquire knowledge necessary for developing, managing and evaluating the impact of public projects, and knowledge useful for analysing organisational innovation processes and interpreting current tools and trends relating to personnel management in public companies. ILO2 Ability to apply knowledge and understanding ILO2.1 The student will acquire the ability to: - identify and distinguish management concepts and problems in relation to real or hypothetical situations concerning public institutions and companies also in different contexts (e.g. different services/activities/institutions, different local or international institutional levels); - develop and administer projects from the design phase to the operational execution phases, including the assessment of their impact on society, the economy and the environment. ILO3 Autonomy of judgement ILO3.1 The student will acquire the ability to: - apply acquired knowledge to interpret economic and business phenomena in order to make directional and operational decisions in the context of public administration; - select data and use appropriate information to describe a problem concerning the design, implementation and evaluation of public sector projects and policies, aiming at innovation and improvement of processes, products and results.

	ILO4 Communication skills ILO4.1 The student will acquire the ability to communicate effectively in oral and written form the specialised content of individual disciplines, using different registers according to the target audience and communicative and didactic purposes, and to evaluate the educational effects of his/her communication. ILO5 Learning skills ILO5.1 The student will acquire the ability to: - use information technology autonomously to carry out bibliographic research and investigations and for one's own training and updating.
Specific Educational Objectives and Learning Outcomes (additional info.)	
Assessment	
Evaluation Criteria	
Required Readings	
Supplementary Readings	
Further Information	10 hours teaching assistantship (TBA) Lecturer to be defined
Sustainable Development Goals (SDGs)	Quality education, Sustainable cities and communities, Gender equality