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	Prof. Elena Gori, Elena.Gori@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/37146 Prof. Alberto Romolini, Alberto.Romolini@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/37145 Dott. Silvia Fissi, Silvia.Fissi@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/37144
Teaching Assistant	
Semester	Second semester
Course Year/s	1
CP	6
Teaching Hours	36 (12 Gori + 12 Fissi + 12 Romolini)
Lab Hours	-
Individual Study Hours	
Planned Office Hours	18 (6 Gori + 6 Fissi + 6 Romolini)
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	The course analyzes: Part I • the fundamental elements of public administration studies and their management principles; • the services, characteristics, and specificity of public management; • the accounting harmonization of public administrations and local governments; • the cash and accrual accounting; • the programming of the budgetary system. Part II • the budgetary system of local authorities; • the reporting system. Part III • the sustainability reporting system; • the internal and external auditing of local authorities; • the local public group and the consolidated financial statement; • the digitalization of the public administration: strategy and tools
Keywords	Public management accounting Budget Reporting system Sustainability Digitalization
Recommended Prerequisites	Basic knowledge of business economics, with particular reference to accounting systems and financial statements.
Propaedeutic Courses	
Teaching Format	Frontal lectures and case studies
Mandatory Attendance	Attendance is recommended, but not mandatory.
Specific Educational Objectives and Learning Outcomes	Knowledge and understanding 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. Ability to apply knowledge and understanding 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. Autonomy of judgement 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. Communication skills 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.

	Learning skills 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; - identify thematic links and establish relationships between different cases and contexts of analysis; - frame a new problem systematically and generate appropriate taxonomies; - develop general models from the phenomena studied.
Specific Educational Objectives and Learning Outcomes (additional info.)	Knowledge and understanding: 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. Applying knowledge and understanding: 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. Making judgments: 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. Communication skills: 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. Learning skills: Students develop interpretive skills to analyze future developments

	in public financial decisions.
Assessment	For attending students: 1. Project work conducted in groups, including an oral presentation and discussion in the classroom. 2. Final written exam consisting of 30 multiple-choice questions: maximum 30 points (each correct answer earns 1 point). Project work and classroom contributions are valid for 1 academic year and cannot be carried over beyond that time-frame. For non-attending students Final written examination consisting of 30 multiple-choice questions: maximum of 30 points (each correct answer awards 1 point).
Evaluation Criteria	For attending students, the final mark is the sum of final written exam (60%) and project work (40%). For non-attending students, the final grade is solely based on the written exam covering the entire syllabus. 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. Key aspects of project work include: teamwork skills, creativity, mastery of language (including the language of instruction), and critical thinking skills.
Required Readings	Part 1: Mussari R., Economia delle amministrazioni pubbliche, McGrawHill, 2017, chapters 1 e 3 Anselmi L., Pozzoli S. (a cura di), Le aziende pubbliche. Aspetti di governance, gestione, misurazione, valutazione e rendicontazione, FrancoAngeli, 2019, chapter 11 (paragraphs 11.1 and 11.2) Part 2: Mussari R., Economia delle amministrazioni pubbliche, 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), Le aziende pubbliche. Aspetti di governance, gestione, misurazione, valutazione e rendicontazione, 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 Part 3: Mussari R., Economia delle amministrazioni pubbliche, McGrawHill, 2017, chapter 7 Anselmi L., Pozzoli S. (a cura di), Le aziende pubbliche. Aspetti di governance, gestione, misurazione, valutazione e rendicontazione, FrancoAngeli, 2019, chapters 14, 15 and 20 For each module, specific slides, materials, and case studies.
Supplementary Readings	Students interesting in development public accounting issues can consult: Pollitt C., Bouckaert G. (2017), Public management reform: a comparative analysis – Into the age of austerity, Oxford, Oxford University Press. Cucciniello M., Fattore G., Longo F., Ricciuti E., Turrini A. (2018), *Management pubblico*, Milano, Egea.
Further Information	
Sustainable Development Goals (SDGs)	Quality education, Sustainable cities and communities, Gender equality