

**CONCORSO PUBBLICO, PER ESAMI, A N. 6 POSTI DI CATEGORIA D, POSIZIONE ECONOMICA D1, AREA AMMINISTRATIVA-GESTIONALE, PER LE ESIGENZE DEL'AREA CONTABILE DELL'UNIVERSITA' DEGLI STUDI DI NAPOLI FEDERICO II (COD. RIF. 2211), DI CUI N. 1 POSTO RISERVATO ALLE CATEGORIE DI CUI AL D.LGS. N. 66 DEL 15 MARZO 2010, ARTT. 1014, COMMA1, LETT. A) E 678, COMMA 9, INDETTO CON DECRETO DEL DIRETTORE GENERALE N. 527 DEL 20.05.2022 E PUBBLICATO SULLA GAZZETTA UFFICIALE IV SERIE SPECIALE – CONCORSI ED ESAMI N. 45 DEL 7.6.2022**

## **QUESITI IN MATERIA INFORMATICA**

### **NON ESTRATTI ALLA PROVA ORALE DEL 12 E 13 OTTOBRE 2022**

Il candidato effettui, in corrispondenza della cella H11, la somma dei valori numerici presenti in tabella

Il candidato inserisca un piè di pagina con testo “Università degli Studi di Napoli”

Il candidato, in corrispondenza della colonna “Importo dimezzato”, crei una formula che effettui il calcolo automatico della metà dei valori presenti nella colonna “Importo”

Il candidato inserisca un'immagine e ne modifichi le dimensioni come appresso indicato:

- Altezza = 10 cm
- Larghezza = 15 cm

Il candidato modifichi i margini della pagina impostandoli su “Stretti”

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**QUESITI IN MATERIA CONTABILE**  
**NON ESTRATTI ALLA PROVA ORALE**  
**DEL 12 E 13 OTTOBRE**

1. Si illustri la disciplina contabile dei contributi in conto capitale, ai sensi del Manuale Tecnico Operativo (art. 8, DI MIUR-MEF 14 gennaio 2014, n.19).
2. Si illustrino i requisiti e la modalità di rilevazione contabile dell'utilizzo del fondo rischi.
3. Si illustrino i principi contabili generali di redazione dei bilanci ai sensi del Decreto Interministeriale n.19 del 14 gennaio 2014.

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1. Si descriva il principio dell'equilibrio di bilancio e come quest'ultimo si applica nella redazione del budget economico e del budget degli investimenti dell'Ateneo ai sensi del Manuale Tecnico Operativo (art. 8, DI MIUR-MEF 14 gennaio 2014, n.19).
2. Si descriva l'origine e la determinazione delle minusvalenze da alienazione delle immobilizzazioni materiali.
3. Si illustrino i principi contabili generali di valutazione della voce "rimanenze" ai sensi del Decreto Interministeriale n.19 del 14 gennaio 2014.

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1. Si illustrino la funzione e la struttura del bilancio unico di ateneo di previsione annuale autorizzatorio soffermandosi sulle fonti di finanziamento previste per la realizzazione degli investimenti, ai sensi del Manuale Tecnico Operativo (art. 8, DI MIUR-MEF 14 gennaio 2014, n.19).
2. Si illustri il procedimento di ammortamento delle immobilizzazioni materiali e si indichi come influenza il reddito d'esercizio una stima più o meno elevata della vita utile del bene.
3. Si illustrino i principi contabili generali di valutazione della voce "proventi per la didattica" ai sensi del Decreto Interministeriale n.19 del 14 gennaio 2014.

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1. Si illustri la disciplina contabile dei progetti, delle commesse e delle ricerche nelle università, ai sensi del Manuale Tecnico Operativo (art. 8, DI MIUR-MEF 14 gennaio 2014, n.19).
2. Si illustrino i requisiti e la modalità di rilevazione contabile del fondo svalutazione crediti.
3. Si illustrino la composizione e lo schema del Budget degli Investimenti ai sensi del Decreto Interministeriale n.925 del 10.12.2015.

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1. Si illustrino i principali documenti di programmazione per le Università, ai sensi del Decreto Legislativo 18 del 27 Gennaio 2012.
2. Si illustri la funzione del fondo svalutazione crediti e ci si soffermi sull'epilogo della voce nello Stato Patrimoniale finale.
3. Si illustrino i principi di valutazione delle immobilizzazioni immateriali, contenute nella voce A) I dello Stato Patrimoniale soffermandosi sulle principali voci la compongono.

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BRANI IN LINGUA INGLESE

NON ESTRATTI ALLA PROVA ORALE  
DEL 12 E 13 OTTOBRE 2022

governments might act as lenders of last resort or provide large scale guarantees. The main service delivery commitments of sub-national entities may continue to be funded by a higher level of government. In other cases public sector entities that are unable to meet their liabilities as they fall due may continue to exist by restructuring their operations.

13. The going concern principle underpins the preparation of the financial statements. Interpretation of the principle needs to reflect the issues discussed in paragraphs 11 and 12.

### **The Nature and Purpose of Assets and Liabilities in the Public Sector**

14. In the public sector, the primary reason for holding property, plant, and equipment and other assets is for their service potential rather than their ability to generate cash flows<sup>2</sup>. Because of the types of services provided, a significant proportion of assets used by public sector entities is specialized—for example, roads and military assets. There may be a limited market for such assets and, even then, they may need considerable adaptation in order to be used by other operators. These factors have implications for the measurement of such assets. Chapter 7, *Measurement of Assets and Liabilities in Financial Statements*, discusses measurement bases for assets.
15. Governments and other public sector entities may hold items that contribute to the historical and cultural character of a nation or region—for example, art treasures, historical buildings, and other artifacts. They may also be responsible for national parks and other areas of natural significance with native flora and fauna. Such items and areas are not generally held for sale, even if markets exist. Rather, governments and public sector entities have a responsibility to preserve and maintain them for current and future generations.
16. Governments often have powers over natural and other resources such as mineral reserves, water, fishing grounds, forests and the electromagnetic spectrum. These powers allow governments to grant licenses for the use of such resources or to obtain royalties and taxes from their use. The definition of an asset and recognition criteria are discussed in Chapters 5 and 6, *Recognition in Financial Statements*.
17. Governments and other public sector entities incur liabilities related to their service delivery objectives. Many liabilities arise from non-exchange transactions and include those related to programs that operate to deliver social benefits. Liabilities may also arise from governments' role as a lender of last resort and from any obligations to transfer resources to those affected by disasters. In addition many governments have obligations that arise from monetary activities such as currency in circulation. The definition of a liability and recognition criteria are discussed in Chapters 5 and 6.

### **The Regulatory Role of Public Sector Entities**

18. Many governments and other public sector entities have powers to regulate entities operating in certain sectors of the economy, either directly or through specifically created agencies. The underlying public policy rationale for regulation is to safeguard the public interest in accordance with specified public policy objectives. Regulatory intervention can also occur where there are market imperfections or market failure for particular services, or to mitigate against factors such as pollution, the impact of which is not transmitted through pricing. Such regulatory activities are carried out in accordance with legal processes.

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<sup>2</sup> Many public sector assets will generate cash flows, but this is often not the main reason for holding them.

an impact on how they are recognized, measured, and presented to best support assessments of the entity by service recipients and resource providers.

6. Taxation is a legally mandated, compulsory non-exchange transaction between individuals or entities and the government. Tax-raising powers can vary considerably, dependent upon the relationship between the powers of the national government and those of sub-national governments and other public sector entities. International public sector entities are largely funded by transfers from national, regional and state governments. Such funding may be governed by treaties and conventions or may be on a voluntary basis.
7. Governments and other public sector entities are accountable to resource providers, particularly to those that provide resources through taxes and other compulsory transactions. Chapter 2, *Objectives and Users of General Purpose Financial Reporting*, discusses the accountability objective of financial reporting.

#### **The Importance of the Approved Budget**

8. Most governments and other public sector entities prepare budgets. In many jurisdictions there is a constitutional requirement to prepare and make publicly available a budget approved by the legislature (or equivalent). Legislation often defines the contents of that documentation. The legislature (or equivalent) exercises oversight, and constituents and their elected representatives hold the entity's management financially accountable through the budget and other mechanisms. The approved budget is often the basis for setting taxation levels, and is part of the process for obtaining legislative approval for spending.
9. Because of the approved budget's significance, information that enables users to compare financial results with the budget facilitates an assessment of the extent to which a public sector entity has met its financial objectives. Such information promotes accountability and informs decision making in subsequent budgets. Reporting against budget is commonly the mechanism for demonstrating compliance with legal requirements relating to the public finances. The needs of users for budget information is discussed in Chapter 2.

#### **The Nature of Public Sector Programs and the Longevity of the Public Sector**

10. Many public sector programs are long term and the ability to meet commitments depends upon future taxation and contributions. Many commitments arising from public sector programs and powers to levy future taxation do not meet the definitions of a liability and an asset in Chapter 5, *Elements in Financial Statements*. Therefore, such commitments and powers are not recognized in the financial statements.
11. Consequently, the statement of financial position and statement of financial performance cannot provide all the information that users need on long-term programs, particularly those delivering social benefits. The financial consequences of many decisions will have an impact many years or even decades into the future, so GPFs containing prospective financial information on the long-term sustainability of an entity's finances and key programs are necessary for accountability and decision-making purposes as discussed in Chapter 2.
12. Although political control may change regularly, nation states generally have very long existences. While they may encounter severe financial difficulties and may default on sovereign debt obligations, nation states continue to exist. If sub-national entities get into financial difficulties, national

## Introduction

- 3.1 GPFRRs present financial and non-financial information about economic and other phenomena. The qualitative characteristics of information included in GPFRRs are the attributes that make that information useful to users and support the achievement of the objectives of financial reporting. The objectives of financial reporting are to provide information useful for accountability and decision-making purposes.
- 3.2 The qualitative characteristics of information included in GPFRRs of public sector entities are relevance, faithful representation, understandability, timeliness, comparability, and verifiability.
- 3.3 Pervasive constraints on information included in GPFRRs are materiality, cost-benefit, and achieving an appropriate balance between the qualitative characteristics.
- 3.4 Each of the qualitative characteristics is integral to, and works with, the other characteristics to provide in GPFRRs information useful for achieving the objectives of financial reporting. However, in practice, all qualitative characteristics may not be fully achieved, and a balance or trade-off between certain of them may be necessary.
- 3.5 The qualitative characteristics apply to all financial and non-financial information reported in GPFRRs, including historic and prospective information, and explanatory information. However, the extent to which the qualitative characteristics can be achieved may differ depending on the degree of uncertainty and subjective assessment or opinion involved in compiling the financial and non-financial information. The need for additional guidance on interpreting and applying the qualitative characteristics to information that extends the scope of financial reporting beyond financial statements will be considered in the development of any IPSASs and RPOs that deal with such matters.

## Relevance

- 3.6 Financial and non-financial information is relevant if it is capable of making a difference in achieving the objectives of financial reporting. Financial and non-financial information is capable of making a difference when it has confirmatory value, predictive value, or both. It may be capable of making a difference, and thus be relevant, even if some users choose not to take advantage of it or are already aware of it.
- 3.7 Financial and non-financial information has confirmatory value if it confirms or changes past (or present) expectations. For example, information will be relevant for accountability and decision-making purposes if it confirms expectations about such matters as the extent to which managers have discharged their responsibilities for the efficient and effective use of resources, the achievement of specified service delivery objectives, and compliance with relevant budgetary, legislative and other requirements.
- 3.8 GPFRRs may present information about an entity's anticipated future service delivery activities, objectives and costs, and the amount and sources of the resources that are intended to be allocated to providing services in the future. Such future oriented information will have predictive value and be relevant for accountability and decision-making purposes. Information about economic and other phenomena that exist or have already occurred can also have predictive value in helping form expectations about the future. For example, information that confirms or disproves past expectations can reinforce or change expectations about financial results and service delivery outcomes that may occur in the future.
- 3.9 The confirmatory and predictive roles of information are interrelated—for example, information about the current level and structure of an entity's resources and claims to those resources helps users to confirm the outcome of resource management strategies during the period, and to predict an entity's ability to respond to changing circumstances and anticipated future service delivery needs. The same information helps to confirm or correct users' past expectations and predictions about the entity's ability to respond to such changes. It also helps to confirm or correct prospective financial information included in previous GPFRRs.

## Faithful Representation

- 3.10 To be useful in financial reporting, information must be a faithful representation of the economic and other phenomena that it purports to represent. Faithful representation is attained when the depiction of the phenomenon is complete, neutral, and free from material error. Information that faithfully represents an economic or other phenomenon depicts the substance of the underlying transaction, other event, activity or circumstance—which is not necessarily always the same as its legal form.
- 3.11 In practice, it may not be possible to know or confirm whether information presented in GPFRRs is complete, neutral, and free from material error. However, information should be as complete, neutral, and free from error as is possible.



## Objectives of Financial Reporting

- 2.1 The objectives of financial reporting by public sector entities are to provide information about the entity that is useful to users of GPFRs for accountability purposes and for decision-making purposes (hereafter referred to as "useful for accountability and decision-making purposes").
- 2.2 Financial reporting is not an end in itself. Its purpose is to provide information useful to users of GPFRs. The objectives of financial reporting are therefore determined by reference to the users of GPFRs, and their information needs.

## Users of General Purpose Financial Reports

- 2.3 Governments and other public sector entities raise resources from taxpayers, donors, lenders and other resource providers for use in the provision of services to citizens and other service recipients. These entities are accountable for their management and use of resources to those that provide them with resources, and to those that depend on them to use those resources to deliver necessary services. Those that provide the resources and receive, or expect to receive, the services also require information as input for decision-making purposes.
- 2.4 Consequently, GPFRs of public sector entities are developed primarily to respond to the information needs of service recipients and resource providers who do not possess the authority to require a public sector entity to disclose the information they need for accountability and decision-making purposes. The legislature (or similar body) and members of parliament (or a similar representative body) are also primary users of GPFRs, and make extensive and ongoing use of GPFRs when acting in their capacity as representatives of the interests of service recipients and resource providers. Therefore, for the purposes of the Conceptual Framework, the primary users of GPFRs are service recipients and their representatives and resource providers and their representatives (hereafter referred to as "service recipients and resource providers", unless identified otherwise).
- 2.5 Citizens receive services from, and provide resources to, the government and other public sector entities. Therefore, citizens are primary users of GPFRs. Some service recipients and some resource providers that rely on GPFRs for the information they need for accountability and decision-making purposes may not be citizens—for example, residents who pay taxes and/or receive benefits but are not citizens; multilateral or bilateral donor agencies and many lenders and corporations that provide resources to, and transact with, a government, and those that fund, and/or benefit from, the services provided by international governmental organizations. In most cases, governments that provide resources to international governmental organizations are dependent on GPFRs of those organizations for information for accountability and decision-making purposes.
- 2.6 GPFRs prepared to respond to the information needs of service recipients and resource providers for accountability and decision-making purposes may also provide information useful to other parties and for other purposes. For example, government statisticians, analysts, the media, financial advisors, public interest and lobby groups and others may find the information provided by GPFRs useful for their own purposes. Organizations that have the authority to require the preparation of financial reports tailored to meet their own specific information needs may also use the information provided by GPFRs for their own purposes—for example, regulatory and oversight bodies, audit institutions, subcommittees of the legislature or other governing body, central agencies and budget controllers, entity management, rating agencies and, in some cases, lending institutions and



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### Accountability and Decision Making

- 2.7 The primary function of governments and other public sector entities is to provide services that enhance or maintain the well-being of citizens and other eligible residents. Those services include, for example, welfare programs and policing, public education, national security and defense services. In most cases, these services are provided as a result of a non-exchange transaction<sup>3</sup> and in a non-competitive environment.
- 2.8 Governments and other public sector entities are accountable to those that provide them with resources, and to those that depend on them to use those resources to deliver services during the reporting period and over the longer term. The discharge of accountability obligations requires the provision of information about the entity’s management of the resources entrusted to it for the delivery of services to constituents and others, and its compliance with legislation, regulation, or other

<sup>3</sup> Exchange transactions are transactions in which one entity receives assets or services, or has liabilities extinguished, and directly gives approximately equally value to another entity in exchange. Non-exchange transactions are transactions in which an entity receives value from another entity without directly giving approximately equal value in exchange.