

BUSTA 1

1. Il materiale bibliografico delle Università: criteri di valutazione e rappresentazione in bilancio.
2. Variazioni e storni di bilancio.
3. Modalità con cui sono imputati i costi all'oggetto di riferimento.
4. Il candidato/a spieghi cos'è un filtro in Excel e faccia un esempio di utilizzo.
5. Leggere e tradurre il seguente testo: After the initial recognition of the assets, the firm is required to make subsequent measurements which occur at least at any reporting date when the firm draws up the financial statements, according to the accrual basis of accounting and all accounting rules. The tangible fixed assets, with very few exceptions, are capable of being used by the firm for a limited number of years due to physical deterioration or technical/commercial obsolescence. For this reason, the Italian Civil Code states that the cost of tangible fixed assets/intangible assets, whose use is limited in time, must be systematically depreciated/amortized in each fiscal year in relation to their residual possibility of being used by the firm.

BUSTA 2

1. Bilancio di previsione delle Università: budget economico e budget degli investimenti annuale e pluriennale.
2. L'istituto della delega nell'ambito della gestione del budget.
3. I centri di responsabilità.
4. Vantaggi e svantaggi di avere un PC con risorse condivise.
5. Leggere e tradurre il seguente testo: Financial statement analysis should not be considered a mechanical application of techniques through which to build ratios. Much of the useful information is obtained with the preliminary reading of all the documents composing the financial statement, in particular, the notes on the accounts, and the management commentary. Specifically, the reading of these documents is a logically preceding moment to the analysis of the financial statements; before carrying out the actual analysis, it is advisable to identify the reference framework within which to place the company, the critical elements, and the characteristics.

BUSTA 3

1. Il patrimonio netto nel bilancio delle Università.
2. L'autorizzazione a svolgere una missione.
3. Previsioni, simulazioni economico-finanziarie.
4. Il candidato, dopo avere brevemente illustrato i principali usi di Word, spieghi cosa sono i "tasti a rapida scelta" e faccia l'esempio di quelli di uso più comune.
5. Leggere e tradurre il seguente testo: Solvency can be defined as the ability of a company to persist independently over time (long-term solvency), successfully coping with particularly significant external and internal events. The medium-long term balance between investments and funds is then studied. Furthermore, the level of financial dependence on third-party lenders is analysed. The more solid the company is, the more it will have the opportunity to successfully overcome problematic events without compromising the future ability to produce income, and therefore, without compromising its survival.

BUSTA 4

1. I proventi propri delle Università e i relativi criteri di registrazione in contabilità generale.
2. La delibera a contrarre nell'ambito delle prestazioni conto terzi.
3. Classificazione dei costi.
4. Il candidato illustri cosa è un'icona e quali sono le operazioni che si possono fare con la medesima.
5. Leggere e tradurre il seguente testo: Budget is the set of operational and financial goals usually defined for one year and determined starting from the goals set in the strategic plan. A budget is made up of different documents that are produced sequentially and that contain physical-technical and financial information. For this reason, preparing the budget means carrying out a process manned by the controller, where managers have to define and quantify how to implement the strategic plan, determining annual goals and related resources.

BUSTA 5

1. Le riserve di patrimonio netto: possibili utilizzi per decisione degli organi di governo dell'Ateneo.
2. L'iter di formazione del bilancio di previsione.
3. L'analisi degli scostamenti.
4. Il candidato spieghi una possibile causa per cui la griglia del documento Excel non è stampata, mentre viene correttamente visualizzata nello schermo, facendo riferimento al pacchetto Office.
5. Leggere e tradurre il seguente testo: In cost centres, managers have the responsibility of minimizing the costs and improving the efficiency objective. They can reach these objectives by managing the production factors and the relationship between input and output. In cost centres, it is possible to identify the cause-effect relationship between the amount of resources used to produce product or service units, and the total amount of production. Usually, the achieved performance is evaluated in comparison to a standard cost which represents the cost estimated in the budget.

BUSTA 6

1. Costituzione e utilizzo dei fondi per rischi e oneri.
2. Gli anticipi di budget e cassa.
3. Indicatori di performance.
4. Il candidato, deve spedire un file consistente in un documento maggiore di 10 Mbyte come allegato ad un messaggio di posta elettronica, prova a spedirlo ma non ci riesce. Cosa fa?
5. Leggere e tradurre il seguente testo: When defining the responsibility centres map it is important to guarantee that each person has adequate decisional power in relation to the responsibility for which he will be evaluated. For example, an employee that is responsible for operational effectiveness should also be able to decide about the purchase and use of production factors. Usually, employees are evaluated based on financial goals expressed in the budget. Based on the goal of the responsibility, the levers employees can use to reach the specific goal, and the parameters used to control the performance of each responsibility centre, it is possible to identify the following different responsibility centres.