

PROVA 1

I beni patrimoniali dell'Ateneo: classificazione, responsabilità, pratiche amministrative e contabili.

PROVA 2

I prelievi sulle entrate dei dipartimenti del Politecnico di Milano e casi di esclusione dall'applicazione

PROVA 3

I contratti stipulati dai Dipartimenti a supporto delle prestazioni per conto di terzi: requisiti, contenuti e iter procedurale amministrativo, dalla stipula alla conclusione.

PROVA ORALE 1

1. Il Consiglio di Dipartimento: composizione e funzioni
2. Cosa si intende per Attività per conto di terzi ai sensi dell'omonimo regolamento del Politecnico di Milano
3. Lettura e traduzione di un brano dall'inglese

Purpose for financial statements

"The objective of financial statements is to provide information about the financial position, performance and changes in financial position of an enterprise that is useful to a wide range of users in making economic decisions." Financial statements should be understandable, relevant, reliable and comparable. Reported assets, liabilities, equity, income and expenses are directly related to an organization's financial position.

Financial statements are intended to be understandable by readers who have "a reasonable knowledge of business and economic activities and accounting and who are willing to study the information diligently." Financial statements may be used by users for different purposes:

- Owners and managers require financial statements to make important business decisions that affect its continued operations. Financial analysis is then performed on these statements to provide management with a more detailed understanding of the figures. These statements are also used as part of management's annual report to the stockholders.
- Employees also need these reports in making collective bargaining agreements (CBA) with the management, in the case of labor unions or for individuals in discussing their compensation, promotion and rankings.
- Prospective investors make use of financial statements to assess the viability of investing in a business. Financial analyses are often used by investors and are prepared by professionals (financial analysts), thus providing them with the basis for making investment decisions.

PROVA ORALE 2

1. Il Responsabile Gestionale di Dipartimento: definizione e funzioni
2. L'internal audit al Politecnico di Milano
3. Lettura e traduzione di un brano dall'inglese
4. Lettura e traduzione di un brano dall'inglese

Audit and legal implications

Although laws differ from country to country, an audit of the financial statements of a public company is usually required for investment, financing, and tax purposes. These are usually performed by independent accountants or auditing firms. Results of the audit are summarized in an audit report that either provide an unqualified opinion on the financial statements or qualifications as to its fairness and accuracy. The audit opinion on the financial statements is usually included in the annual report.

There has been much legal debate over who an auditor is liable to. Since audit reports tend to be addressed to the current shareholders, it is commonly thought that they owe a legal duty of care to them. But this may not be the case as determined by common law precedent. In Canada, auditors are liable only to investors using a prospectus to buy shares in the primary market. In the United Kingdom, they have been held liable to potential investors when the auditor was aware of the potential investor and how they would use the information in the financial statements. Nowadays auditors tend to include in their report liability restricting language, discouraging anyone other than the addressees of their report from relying on it. Liability is an important issue: in the UK, for example, auditors have unlimited liability.

In the United States, especially in the post-Enron era there has been substantial concern about the accuracy of financial statements. Corporate officers—the chief executive officer (CEO) and chief financial officer (CFO)—are personally responsible for fair financial reporting that provides an accurate sense of the organization to those reading the report.

PROVA ORALE 3

1. Definizione di fattura e descrizione dei suoi elementi identificativi
2. Liquidazione missioni: le pezze giustificative a supporto di una spesa per vitto
3. Lettura e traduzione di un brano dall'inglese

Additional information added to the end of financial statements that help explain specific items in the statements as well as provide a more comprehensive assessment of a company's financial condition are known as notes (or "notes to financial statements").

Notes to financial statements can include information on debt, accounts, contingent liabilities, on going concern criteria, or on contextual information explaining the financial numbers (e.g. to indicate a lawsuit). The notes clarify individual statement line-items. Notes are also used to explain the accounting methods used to prepare the statements and they support valuations for how particular accounts have been computed. As an example: If a company lists a loss on a fixed asset impairment line in their income statement, the notes may state the reason for the impairment by describing how the asset became impaired.

In consolidated financial statements, all subsidiaries are listed as well as the amount of ownership (controlling interest) that the parent company has in the subsidiaries.

Any items within the financial statements that are valued by estimation are part of the notes if a substantial difference exists between the amount of the estimate previously reported and the actual result. Full disclosure of the effects of the differences between the estimate and actual results should be included.

PROVA ORALE 4

1. Le spese in economia.
2. Il Dipartimento: descrizione e funzioni.
3. Lettura e traduzione di un brano dall'inglese

Management discussion and analysis or MD&A is an integrated part of a company's annual financial statements. The purpose of the MD&A is to provide a narrative explanation, through the eyes of management, of how an entity has performed in the past, its financial condition, and its future prospects. In so doing, the MD&A attempt to provide investors with complete, fair, and balanced information to help them decide whether to invest or continue to invest in an entity.

The section contains a description of the year gone by and some of the key factors that influenced the business of the company in that year, as well as a fair and unbiased overview of the company's past, present, and future.

MD&A typically describes the corporation's liquidity position, capital resources, results of its operations, underlying causes of material changes in financial statement items (such as asset impairment and restructuring charges), events of unusual or infrequent nature (such as mergers and acquisitions or share buybacks), positive and negative trends, effects of inflation, domestic and international market risks, and significant uncertainties