

## PROVA N. 1

Il caso illustri il funzionamento del fondo pluriennale vincolato esponendo alcuni pratici

Il sistema dei controlli interni

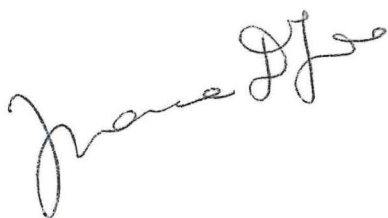
Cos'è un browser? (Informatica)

Inglese (lettura e traduzione)

Reporting

The reporting aspects of accountancy are considerable, and so have been divided into smaller areas of specialization, which are:

Financial accounting. This area is the province of the general ledger accountant, controller, and chief financial officer, and is concerned with the accumulation of business transactions into financial statements. These documents are presented based on sets of rules known as accounting frameworks, of which the best known are Generally Accepted Accounting Principles (GAAP) and International Financial Reporting Standards (IFRS).



## PROVA N. 2

Il candidato illustri le procedure per l'utilizzo dell'avanzo in corso d'esercizio

Il Fondo crediti dubbia esigibilità

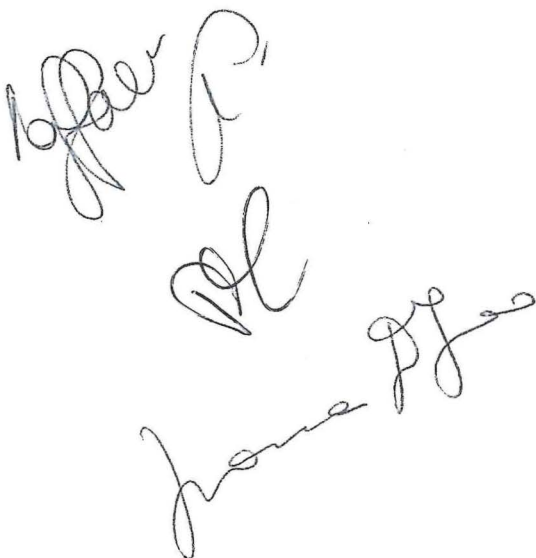
L'utilizzo di power point (Informatica)

Inglese (lettura e traduzione)

Recordation

The recording of business transactions usually involves several key transactions that are handled on a repetitive basis, which are issuing customer invoices, paying supplier invoices, recording cash receipts from customers, and paying employees. These tasks are handled by the billing clerk, payables clerk, cashier, and payroll clerk, respectively.

There are also a number of business transactions that are non-repetitive in nature, and so require the use of journal entries to record them in the accounting records. The fixed asset accountant, general ledger clerk, and tax accountant are most likely to be involved in the use of journal entries.

The block contains three handwritten marks in cursive script. The top mark is a signature that appears to read 'B. P.'. Below it is a set of initials, possibly 'DL'. The bottom mark is a signature that appears to read 'P. P.'. These marks are likely the signatures of the candidates or the examiner.

### PROVA 3

Il candidato illustri il principio della competenza finanziaria potenziata attraverso casi pratici riconducibili alle diverse fattispecie di entrata e spesa

Il DUP ed in particolare la nota di aggiornamento

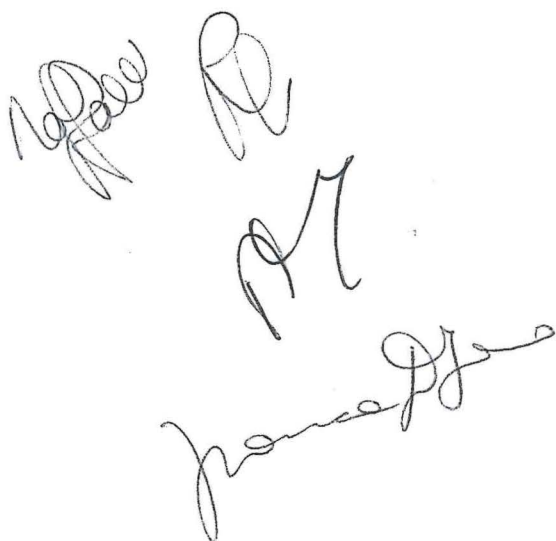
Cos'è una mailing list? (Informatica)

Inglese (lettura e traduzione)

How is access to the European accountancy profession regulated?

Accountancy Europe unites 1 million professional accountants that are qualified by, and registered, with our member bodies. They work as accountants, auditors and advisors: providing a wide range of services in diverse capacities and sectors.

How the accountancy profession is organised varies across Europe. The main difference is between auditors who are regulated at EU level, and accountants and advisors, whom national governments decide on their regulation. This means that the EU protects the title 'auditor', defines how to qualify, and remain qualified and the reserved activities that only auditors can carry out. For accountants and advisors, there are vast differences within Europe on how matters are dealt with, for example protected titles, registration, professional bodies' membership or public oversight.

The block contains several handwritten marks. At the top left, there is a signature that appears to be 'Noel'. To its right is a set of initials 'RD'. Below 'RD' is another set of initials 'AM'. At the bottom, there is a long, flowing signature that appears to be 'James P. H.'.

#### PROVA 4

Il candidato illustri la procedura di riaccertamento ordinario, i soggetti coinvolti, modalità, tempi e criticità

Gli equilibri di bilancio

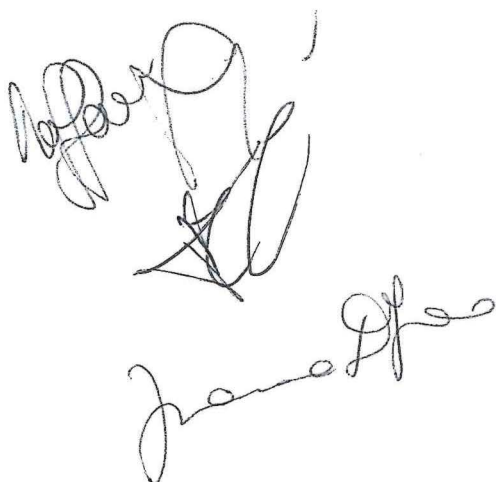
Quando si parla di back up cosa si intende? (Informatica)

Inglese (traduzione e lettura)

Auditors

The audit profession is regulated. The EU Statutory Audit Directive 2006/43/EC (SAD) sets the minimum requirements that Member States must comply with. Because of this minimum harmonisation, they can have additional national requirements.

EU law protects the title 'auditor' so that it can only be used by people that fulfil all legal requirements to enter the profession. The EU also regulates which activities are reserved for qualified auditors, primarily signing off on the audit report. Due to the SAD's minimum level of harmonisation, the reserved activities vary between Member States. Next to these reserved activities, it sets out included authorisations, where auditors are part of the limited number of professions that can perform these.

A handwritten signature in black ink, appearing to be 'J. M. D. P.', located at the bottom left of the page.