- 1. Differenza tra contabilità economico-patrimoniale e contabilità analitica
- 2. I documenti contabili preventivi secondo la normativa vigente
- 3. Funzioni degli Istituti e della Direttrice/del Direttore di Istituto
- 4. Foglio 1 Fare il totale di riga per "isole"

5. Lettura e traduzione:

After this adventure, the captain decided to use a bigger boat, the one from our English ship, and make it more comfortable. It had a cabin in the middle of it and it had good sailing equipment. One day the captain ordered me to put extra food, drinks and guns on the boat because he was expecting some important guests to join him for fishing. They also wanted to do some hunting later. However, the guests refused the offer at the last moment.

- 1. Il bilancio unico d'ateneo di esercizio; da quali documenti è composto
- 2. Il Patrimonio netto nei documenti contabili delle Università
- 3. Ruolo e competenze della Rettrice/Rettore della Scuola
- 4. Foglio 1 Inserire il totale alla prima colonna della tabella

5. Lettura e traduzione:

I was pumping out the water when the captain ordered someone to fire a gun. It was a signal that we were in danger. I thought we were sinking because the ship was full of water. I thought we were all going to die. We were all working very hard but the water kept coming into the ship. The storm wasn't as dangerous anymore but the ship was already badly damaged. Our captain continued firing guns for help.

- 1. Le registrazioni contabili di chiusura nella contabilità economico-patrimoniale
- 2. Quale ruolo ha il Consiglio di Amministrazione di un ateneo nella gestione contabile
- 3. Le attività di competenza del Senato Accademico della Scuola
- 4. Foglio 1 Inserire il totale alla seconda colonna della tabella

5. Lettura e traduzione:

There was a small ship in front of us which sent us a boat. The sailors on that boat risked their lives but managed to reach our ship. With great difficulty we all boarded the boat. We couldn't think of going back to their ship which was already very far. It was too dangerous. So we decided to try to get to coast instead.

- 1. Cosa sono le attrezzature scientifiche, dove figura questa voce contabile nel bilancio d'esercizio
- 2. Quali sono le principali fonti di finanziamento della Scuola secondo lo Statuto
- 3. Le competenze del Comitato Unico di Garanzia
- 4. Foglio 1 Fare il totale di riga per "nord"

5. Lettura e traduzione:

This journey was successful because I returned to England with some gold which was worth almost £300. The journey was also good for me because the captain taught me something about mathematics and navigation. I learnt what was necessary to become a sailor and a businessman. Soon after we came back to England, the captain died. I decided to make the same journey to Africa with the same ship but another captain.

- 1. Il principio della prudenza nella contabilità economico patrimoniale
- 2. Cosa si intende per pareggio di bilancio
- 3. Che cosa intende per Terza Missione nello Statuto
- 4. Foglio 1 Inserire un bordo alla tabella

5. Lettura e traduzione:

I was very scared and I felt seasick. I began to regret my decision to leave home. I thought every wave was going to sink the ship. I promised myself I would go home and apologize to my parents as soon as I stepped on dry land again. The storm was over by the morning. I was still seasick during the day and I was thinking about the terrible storm. However, the evening was beautiful and the sea was very peaceful.

- 1. Le scritture di assestamento di fine esercizio nella contabilità economico patrimoniale
- 2. Iter autorizzatorio dei documenti contabili preventivi
- 3. Ambiti di applicazione e finalità del Codice di Comportamento della Scuola
- 4. Foglio 1 Copiare il formato dei dati della 1 riga e applicare ai dati della terza riga

5. Lettura e traduzione:

He was hurrying to show me he killed an animal that looked like a chicken. We were both very glad because the meat was good and we found fresh water. I didn't know where exactly we were. I only knew we went around the coast of Africa. I hoped we met an English ship when we went around the coast. I thought we were in a land where nobody lived. We didn't see any people on the land. We only heard wild animals.

- 1. La perdita di esercizio: da cosa è determinata e modalità di copertura
- 2. Il principio dell'equilibrio del bilancio
- 3. I principali Enti finanziatori della ricerca nelle Università
- 4. Foglio 1 impostare la somma automatica alla colonna B

5. Lettura e traduzione:

Little by little I began arranging the furniture in my new home. The next three days the weather was bad. It was raining day and night, but it was still warm, so I continued with my tasks inside. It was never cold on the island. It was good for me. At the end of December I killed a goat. I also hurt another one. Its leg was broken, so I took the goat home on a string and took care of it.

- 1. Le immobilizzazioni materiali
- 2. Cosa sono i conti d'ordine
- 3. Elementi peculiari della Scuola S. Anna rispetto alle Università
- 4. Foglio 2 mettere sottolineato e grassetto i titoli della colonna A

5. Lettura e traduzione:

When I almost finished my cave, a great quantity of earth fell down from one side. I was scared because this could have killed me if I was in the cave at that time. Afterwards I had a lot of work to clean the cave. The next week I spent putting long boards on the sides and also on the ceiling of the cave. I wanted to avoid such disaster from happening again.

- 1. Lo Stato patrimoniale: in particolare l'attivo circolante
- 2. Criteri di valutazione dei progetti nel bilancio delle Università
- 3. I Corsi ordinari di I e II livello
- 4. Foglio 1 Fare la media nazionale per "dottori di ricerca"

5. Lettura e traduzione:

This was my opportunity to run away. A lot of guns and food were on the boat. I prepared the boat for fishing as usual but I left the guns and food on the boat. The next day I could run away. This was my plan. One hour later, we were ready. I and the boy went to the boat. One of the captain's relatives went with us. He was our boss for that day. Soon, we were far from the land.

- 1. Cosa contiene il Conto Economico di un ateneo. Qual è la voce di costo più rilevante?
- 2. I principali obiettivi e i principi del sistema di contabilità economico -patrimoniale delle Università
- 3. Le fonti interne secondo lo Statuto
- 4. Foglio 1 Mettere in corsivo e in colore blu i titoli delle colonne

5. Lettura e traduzione:

The next few days the wind was blowing against us and we couldn't move much. Three days later the wind increased and we could go faster. The next day there was a great storm. I was scared and this time I could see that the other sailors were also very scared. The captain was walking in and out of his cabin. He was quietly saying prayers.

- 1. I mutui passivi
- 2. Differenza tra contabilità finanziaria e contabilità economico patrimoniale
- 3. I Diplomi rilasciati dalla Scuola Superiore S. Anna
- 4. Foglio 1 impostare la somma automatica alla colonna D

5. Lettura e traduzione:

I wanted to try to domesticate some goats. I only needed an opportunity to do it. I had a plan. I returned with my dog the next day. He was my hunting partner. I told my dog, "Sit down. Wait. Don't move." Then I went around the goats but in a big distance. When the goats were between me and my dog, I hid behind a tree. Then I shouted at my dog, "Come here." He started to run to me and the goats too.

- 1. Le disponibilità liquide
- 2. Obblighi di trasparenza dei bilanci
- 3. Il Piano strategico della Scuola Superiore S. Anna
- 4. Foglio 1-Scegliere "testo a capo" per la cella c1

5. Lettura e traduzione:

They agreed to take me and the boy on the ship. We were both very happy. We offered our things to the captain. But he didn't want to take them. He wanted to pay for them instead. It was very nice of him. I told him he could buy our boat which I gave him a good price for. I asked for a half of usual price. He could take the rest of the things for free. The captain agreed.

- 1. La fase della programmazione nella gestione contabile
- 2. I principi di valutazione del Patrimonio librario
- 3. I soggetti coinvolti nella prevenzione della corruzione alla Scuola
- 4. Foglio 1 Aumentare l'altezza delle righe a 16

5. Lettura e traduzione:

On the eleventh day, we saw a long piece of land which was extending very far into the sea. There were also some islands far in the sea. I was thinking about going to the islands. Then the boy shouted, "Look! There is a ship!" And really there was a ship quite far at the horizon. The boy was really scared. He thought it was a pirate ship. But I looked at the ship properly. It looked Portuguese.

- 1. Cosa determina la variazione positiva delle disponibilità liquide
- 2. Utilità di una contabilità analitica per centri di provento e costo
- 3. Le fonti di finanziamento e il Patrimonio secondo lo Statuto
- 4. Inserisci un nuovo foglio nel file excel e nominalo "foglio 5"

5. Lettura e traduzione:

I decided to make a big cross. I put it on the beach. It was near the place of my arrival to the island. I wrote on it the date of my arrival. It was the 30th of September, 1659. I wanted to keep information about time. The cross was my calendar. I made a small cut in the cross every day. The seventh cut was longer. It marked the end of the week. The beginning of each month was also a longer cut.

- 1. I principali fatti di gestione che determinano l'iscrizione di costi in contabilità economicopatrimoniale
- 2. La modalità di registrazione degli eventi contabili (in particolare il ciclo attivo) secondo il Regolamento di Amministrazione, Finanza e Contabilità della Scuola
- 3. Articolazione della Scuola per lo svolgimento delle attività di ricerca e didattica
- 4. Foglio 1 Fare il totale di riga per "centro"

5. Lettura e traduzione:

Some of our sailors were killed and some were injured, so we had to give up. All of us were taken prisoners. I was young and strong. I became a slave to the captain of the pirates. I felt very sad. I was hoping the captain would take me with him when he went to sea. And when a Spanish or a Portuguese captain attacked him, I could be free.

- 1. Il libro degli inventari
- 2. Cosa è la fattura elettronica
- 3. Il diploma di philosophiae doctor honoris causa nello Statuto della Scuola
- 4. Foglio 2 togliere la visualizzazione della griglia

5. Lettura e traduzione:

Another wave carried me to the beach. I was half-dead with all the water that came into my body. I was still in water, but I felt a land under my feet. I could hardly move, but I knew I had to go further onto the land. I didn't want another wave to carry me back into the sea. Before I could get to my feet, another wave came, and I was washed into the water. I couldn't breathe for a while. But then another wave threw me back on the beach.

- 1. Differenza tra aspetto finanziario ed economico della gestione nella contabilità economicopatrimoniale
- 2. Il ruolo del Rettore nel processo di formazione dei documenti contabili
- 3. Le attività di competenza del Consiglio di Amministrazione della Scuola
- 4. Foglio 1 Inserire il totale alla terza colonna della tabella

5. Lettura e traduzione:

Fifteen minutes later our ship went under water. We were safe on the boat, but I was still very afraid. We were soon close to the land and we could see many people on the beach. They were waiting for us. When we finally reached the land, the people were very nice to us. They helped us find rooms and gave us money to get to London or go back to Hull. I decided to go to London.

- 1. Esempi di conti finanziari attivi
- 2. I proventi per la didattica
- 3. Cosa disciplina il codice etico
- 4. Foglio 2 calcolare la percentuale del totale sud su totale colonna E

5. Lettura e traduzione:

After the hurricane passed, we saw we went quite far from our original journey and were instead close to the northern part of Brazil near the Orinoco River. The ship was so badly damaged we could no longer go to Africa. The captain wanted us to go back and repair the ship, but I strongly disagreed with him. We went over the maps and decided the best thing to do was to go to Barbados and repair the ship there.

- 1. Le rimanenze nella contabilità economico patrimoniale
- 2. Il Patrimonio non vincolato nello Stato patrimoniale delle Università
- 3. Gli Istituti della Scuola Superiore S. Anna
- 4. Foglio 2 calcolare la percentuale di laureati I livello centro su totale colonna B

5. Lettura e traduzione:

Brazil was a new state in South America. Many people started a new life there. It was the same for me. I didn't know anybody there. Soon I met people who had sugar plantations. They became my friends. I liked Brazil very much and soon I learnt the language. I had some money from the captain and I bought a small land in Brazil.

- 1. I movimenti in partita doppia relativi all'estinzione di un debito verso un fornitore
- 2. Cosa sono i progetti nell'ambito dei Centri di responsabilità
- 3. La sezione "Amministrazione Trasparente" sui siti istituzionali degli Atenei
- 4. Foglio 2 allinea al centro i dati della tabella

5. Lettura e traduzione:

The hill protected me from one side and I built a fence on all other sides. There was no door, but I was using a short ladder to go over the fence, which I then took with me inside. I brought all my stuff inside and made two tents, a small tent and a big one. The smaller tent was inside the bigger tent. The bigger tent protected the gunpowder and the food from rains. I lived in the smaller tent.

- 1. Il Piano dei conti nella contabilità analitica
- 2. Cosa è il MUR e i principali ambiti di intervento
- 3. A quali figure di personale si applica il codice di comportamento della Scuola S. Anna
- 4. Foglio 2 evidenziare i valori di totale in colonna di colore blu

5. Lettura e traduzione:

The next day, I started to build the house. It was in April. It took me three months to build the house. But I was happy with my new home. I was ill in the last week of July. I had a temperature. I couldn't get out of the bed. I was very weak. I could do nothing in that state. I had crazy dreams. The dreams weren't very logical. But for me they were real when I had them. One week later, I felt better but I still needed to relax. I needed to sleep a lot.

- 1. Il Bilancio unico di previsione annuale
- 2. il Fondo Economale
- 3. I corsi di formazione attivabili dalla Scuola
- 4. Foglio 1 Applicare ai numeri il formato con stile separatore

5. Lettura e traduzione:

1. When he was saying this, he started to cry and he couldn't continue. My father's advice and warnings made me think and I started to forget my desire to travel by sea. But my decision to stay home didn't last long. One week passed and I decided to talk to my mother and tell her I wanted to travel. I told her how curious I was. I told her how I wanted to see the world.

- 1. La determinazione della competenza economica dei costi in base al tempo
- 2. Patrimonio vincolato e non vincolato
- 3. La trasparenza, l'imparzialità e l'integrità nell'ambito del codice etico
- 4. Foglio 1 taglia la colonna D e inseriscila prima della colonna B

5. Lettura e traduzione:

There were also apple, orange and lemon trees on the island which I didn't notice before. I made a pile of the fruits that I gathered and I returned to my cave to get a bag for them. When I returned I found the fruits destroyed. Some were eaten, some were stepped upon. I concluded from this that there are some wild animals around. Still, I liked that fruit valley and I began thinking about moving there.

- 1. Cosa sono i ratei, si faccia un esempio di rateo passivo
- 2. I documenti contabili consuntivi secondo la normativa vigente
- 3. Il Consiglio della Classe accademica
- 4. Foglio 1 Fare il totale di riga per "sud"

5. Lettura e traduzione:

Sometimes when the captain went fishing, he took me and a boy to help him. Sometimes he even sent me and the boy with one of his relatives fishing in a small boat. One morning when we were fishing, thick fog came and we were lost. We struggled to reach the coast the whole day and the following night, but it was only the next morning that we finally got back.

- 1. Il risultato ante imposte
- 2. Le finalità delle Università e della Scuola in particolare
- 3. La fonte primaria tra le fonti interne della Scuola e cosa disciplina
- 4. Foglio 1 modificare il commento della cella D2 da sperimentali a sociali
- 5. Lettura e traduzione:

Before sunset I explored the place and I was looking for some fresh water. I found it in a small river. Then I made myself a weapon from a short stick to protect myself against dangerous animals. I decided to spend the night up in a tree. When I woke up the next morning, the sea was calm. I was surprised to discover that the waves moved the ship.

- 1. I costi diretti e indiretti nella determinazione dei costi unitari
- 2. La ricerca nelle Università
- 3. Cosa si intende per Rete di Eccellenza
- 4. Foglio 2 sottolinea il testo ai titoli delle colonne
- 5. Lettura e traduzione:

Clouds were gathering and the wind was getting stronger. I knew it was no use making a raft when a storm was approaching. So I swam back to the beach. That night the wind was very strong but I was safe inside my little tent. The next morning the ship was gone. I knew I had to make myself a better place where I would be more comfortable. I knew I could stay on the island for a long time. I wanted to make a nice place for me to live. I also needed to be safe.

- 1. Cosa sono le immobilizzazioni. In quale documento sono rappresentate
- 2. Cosa sono i Centri di costo e provento
- 3. In quali ambiti opera la Scuola Sant'Anna secondo il proprio Statuto
- 4. Foglio 1 Scegliere per i numeri il formato categoria contabilità

5. Lettura e traduzione:

I was 18 years old when my father called me to his room. He was old and he suffered from an illness which kept him in bed. My father asked me why I wanted to go to sea when I could stay at home, study and prosper in my own country. He told me that travelling by sea was dangerous. He warned me that I would lose safety and comfort of my home if I went to sea. My father also told me that if I went abroad, I could die like my oldest brother.

- 1. Voci di costo del conto economico
- 2. La figura del Direttore Generale nelle Università
- 3. Gli organi della Scuola che deliberano in merito al Bilancio d'esercizio
- 4. Foglio 1 impostare la somma automatica alla riga 6
- 5. Lettura e traduzione:

On the 16th of March, I was inside my house when I saw pieces of earth falling from the roof of my cave. I was frightened and thought all my efforts would be lost again. I ran outside the cave. Suddenly I noticed the ground was shaking everywhere. It was an earthquake! I was paralyzed with fear. Some big stones were falling from the hill. But I was lucky. They didn't hit my tent.

- 1. Il libro giornale
- 2. Il controllo di regolarità contabile
- 3. Diritti e doveri del pubblico dipendente
- 4. Foglio 2 colorare di rosso in tabella i dati inferiori a 10.000

5. Lettura e traduzione:

The waves were very big. The wind was extremely strong. The wind pushed us to big rocks. We knew the crash was close. Suddenly, a huge wave appeared and overturned the boat. I was covered with water and couldn't breathe. I couldn't see the others or the boat. But I saw a little beach between the rocks.

- 1. Cosa determina la variazione negativa delle disponibilità liquide
- 2. La fase di apertura dei Conti
- 3. Attività didattiche e Formative della Scuola
- 4. Salva con nome il file excel e rinominalo "File nuovo"

5. Lettura e traduzione:

One day, when I was thinking about my situation, I realized I had a lot of negative thoughts. It wasn't good. I decided to do something about it. I made a list of all good and bad things that happened to me. I was alone on this island and I had little hope of ever going back to civilization. On the other hand, I was saved and I didn't die in the storm which killed my friends. I had food to eat. I didn't have a lot of clothes, but the weather was such that I hardly needed any.

- 1. I costi per godimento di beni di terzi
- 2. A chi è utile e a cosa serve il bilancio di esercizio
- 3. Gli obblighi didattici e il diritto allo studio degli allievi e delle allieve
- 4. Foglio 2 copia il formato dati della riga 3 a tutti i dati

5. Lettura e traduzione:

I decided to write a book. I wanted to describe my daily activities in it. It did me good to put my thoughts to paper. I started by writing down my experiences from the very first day on the island. When I got to the present, I continued describing interesting or important events in my life on the island. I decided to make a schedule to organize my time better.

- 1. Il valore da ammortizzare di un'immobilizzazione
- 2. Iscrizione dei ricavi per l'attività istituzionale
- 3. Gli organi di gestione della Scuola
- 4. Foglio 1 fare la media dei dati per nord

5. Lettura e traduzione:

I found some more bottles of alcohol which I also put on the raft. Then I heard something. Somebody was on the ship. Who was it? Somebody from my friends? It wasn't possible. My friends were all dead. I was a little scared. I went to the place where I heard the noises. Then I saw who it was. It was a dog. It was a dog of our captain. Now, I had a friend. I wasn't alone anymore.

- 1. Le immobilizzazioni finanziarie
- 2. Si illustri il criterio di universalità e veridicità nella redazione del bilancio
- 3. Istituti e Centri di ricerca interdisciplinari
- 4. Sposta il foglio 2 prima del foglio 1

5. Lettura e traduzione:

I had a dog. He understood some words. He understood when I said, "Sit down. Come here. Bring it. Don't do it. Don't jump. Let's eat. Let's run." This list helped me realize that all bad things come with something good in them. I tried to concentrate on positive things only. I continued to make my place better and better. I made the cave bigger. More space in the cave helped me keep all my things organized.

- 1. Cosa sono i risconti, si faccia un esempio di risconto passivo
- 2. Le fasi di gestione del ciclo passivo
- 3. Il comportamento in servizio secondo il codice di comportamento della Scuola
- 4. Foglio 1 Diminuire la larghezza delle colonne a 12

5. Lettura e traduzione:

We couldn't eat the meat because it wasn't good. But we wanted the skin. The skin was very big. We put it on top of the boat, and soon it was dry. For the next ten days we sailed close to the land. We stopped only to fill our bottles with fresh water. Soon we started to notice the land was inhabited. Several times we saw people on the beach who were watching us. I wanted to stop and go to them, but the boy asked me not to do it.

- 1. Esempio di conti per la rilevazione dei proventi tipici per le Università
- 2. Classificazione della spesa delle Università per missioni e programmi
- 3. Tutela del nome e della reputazione della Scuola nell'ambito del codice etico
- 4. Foglio 1 ordina i dati della tabella dal più piccolo al più grande per colonna C

5. Lettura e traduzione:

In August, I was OK again. I still felt a little weak though. I knew I needed to do some physical exercise. The next ten days I walked around the island. This exercise made me feel better. When I felt strong again, I decided to explore the whole island. I found a new valley where I saw some tobacco plants among other unknown ones. The next day I found melons and grapes. I dried the grapes and I had raisins.

- 1. I principali fatti di gestione che determinano l'iscrizione di ricavi in contabilità economicopatrimoniale
- 2. Budget economico e budget degli investimenti per le Università
- 3. Le competenze della Commissione Paritetica
- 4. Foglio 1 Fare la media nazionale per "laureati secondo livello"

5. Lettura e traduzione:

This journey started well. But soon we had big problems. A ship started chasing us. It was a pirate ship. It continued the whole day. At about three in the afternoon the pirates came very close. There was an attack, but we managed to push them away. On the second attempt, many of their men came on the ship and they started destroying everything.

- 1. La finalità della contabilità analitica e l'organizzazione dei dati
- 2. Bilancio unico di previsione triennale
- 3. Destinatari, finalità e principi del Codice Etico della Scuola
- 4. Foglio 1 Inserire una riga tra la riga 3 e la riga 4 nella tabella

5. Lettura e traduzione:

We waited until it was completely dark. We wanted to swim to the beach unseen and get water. But as soon as night came, we started hearing horrible noises from the beach. The boy asked me not to go to the beach. We remained on the boat, but we couldn't sleep. Two hours later some animals came to wash themselves in the water. They made horrible noises.