

## DOMANDE MATERIA ECONOMICO PATRIMONIALE

- 1 concetto di costo
- 2 concetto di ricavo
- 3 concetto di ammortamento
- 4 concetto di fondo ammortamento
- 5 cosa sono le immobilizzazioni
- 6 concetto di rateo
- 7 concetto di risconto
- 8 cos'è lo stato patrimoniale
- 9 cos'è il conto economico
- 10 cosa sono i proventi finanziari del conto economico
- 11 cosa sono gli oneri finanziari del conto economico
- 12 principali componenti positivi della gestione del conto economico di un comune/città metropolitana
- 13 principali componenti negativi della gestione del conto economico di un comune/città metropolitana
- 14 composizione dell'attivo circolare dello stato patrimoniale di un comune /città metropolitana
- 15 cosa è rappresentato dal conto Immobilizzazioni in corso dello stato patrimoniale di un comune/città metropolitana
- 16 rappresentazione della liquidità nello stato patrimoniale
- 17 differenza fra debiti da finanziamento e debiti verso fornitori dello stato patrimoniale
- 18 concetto di nota integrativa nella contabilità economico patrimoniale

## DOMANDE MATERIA FISCALE

- 1 definizione di IVA e gestione negli enti pubblici
- 2 differenza fra servizi rilevanti ai fini fiscali e servizi irrilevanti
- 3 principali aliquote IVA
- 4 concetto di operazioni immobili, non imponibili, esenti
- 5 cosa significa "l'iva è detraibile"
- 6 cosa significa "iva indetraibile"
- 7 periodicità dei versamenti dell'iva
- 8 concetto di sostituto d'imposta
- 9 cosa significa "iva split payment"
- 10 fatture attive negli enti locali
- 11 concetto di nota di accredito ed imposizione fiscale nella nota di accredito
- 12 modalità di ricevimento delle fatture passive
- 13 cosa è una fattura elettronica
- 14 previsioni del bilancio finanziario sono lorde o nette rispetto alle imposte
- 15 i tempi di pagamento standard delle fatture nella PA
- 16 definizione di ritenuta d'acconto ed in quali casi si applica
- 17 definizione di IRAP ed applicazione negli enti locali
- 18 cosa si intende con la sigla PCC e SDI

## DOMANDE MATERIA FINANZIARIA

- 1 Fondo di riserva
- 2 Impegno di spesa
- 3 Piano esecutivo di gestione
- 4 Fasi dell'entrata
- 5 Fasi della spesa
- 6 Risultato di amministrazione
- 7 Riconoscimento di legittimità di debiti fuori bilancio
- 8 L'accertamento delle entrate
- 9 I residui attivi e i residui passivi
- 10 Le entrate e spese correnti
- 11 Le entrate e spese in conto capitale
- 12 Il principio della veridicità, attendibilità, correttezza e comprensibilità
- 13 Il principio della coerenza
- 14 Il principio della continuità e della costanza
- 15 Il principio della comparabilità e verificabilità
- 16 Il principio dell'equilibrio di bilancio
- 17 Il principio della competenza finanziaria
- 18 Il principio della competenza economica

## DOMANDE PSICOTTITUDUNALI

1. Cosa si aspetta di trovare in questo ruolo?
2. Cosa la spinge a ricoprire questo ruolo?
3. Perché partecipa a questo concorso?
4. Perché vuole ricoprire questo ruolo?
5. Che tipo di idea ha di questo ruolo?
6. Cosa la spinge a ricoprire questo ruolo?
7. Cosa la motiva di più pensando a questo ruolo?
8. Perché questo ruolo dovrebbe essere adatto a lei?
9. Perché hai scelto questa carriera?
10. Perché vuoi lavorare qui?
11. Cosa ti ha spinto a candidarti per questo specifico ruolo?
12. Come hai preso la decisione di iscriverti a questo concorso?
13. Come hai trovato questo concorso?
14. Quali sono le tue aspettative da questo ruolo?
15. Che cosa pensa possa piacerle di questo lavoro?
16. Che tipo di idea ha di questo ruolo?
17. Quali sono gli aspetti che pensa possano interessarle di più di questo lavoro?
18. Nelle attività che svolgerà cosa pensa possa appagarla di più?

## Domande prova orale di informatica

Prove da svolgere sul file denominato "CONCORSO – prova informatica"

File denominato "Prova INFORMATICA Concorso.xlsx"

1. Il candidato scriva, in un nuovo foglio, il totale degli impegni per l'esercizio 2024 del titolo 2 Missione 4 e rinomini il file con il proprio cognome.
2. Il candidato scriva, in un nuovo foglio, il totale degli impegni per l'esercizio 2024 del titolo 1 Missione 6 e rinomini il file con il proprio cognome.
3. Il candidato scriva, in un nuovo foglio, il totale degli impegni per l'esercizio 2024 del titolo 1 Missione 3 e rinomini il file con il proprio cognome.
4. Il candidato scriva, in un nuovo foglio, il totale degli impegni per l'esercizio 2024 del titolo 2 Missione 12 e rinomini il file con il proprio cognome.
5. Il candidato scriva, in un nuovo foglio, il totale degli impegni per l'esercizio 2024 del titolo 1 Missione 4 e rinomini il file con il proprio cognome.
6. Il candidato scriva, in un nuovo foglio, il totale degli impegni per l'esercizio 2024 del titolo 7 Missione 99 e rinomini il file con il proprio cognome.
7. Il candidato scriva, in un nuovo foglio, il totale degli impegni per l'esercizio 2024 del titolo 1 Missione 1 e rinomini il file con il proprio cognome.
8. Il candidato scriva, in un nuovo foglio, il totale degli impegni per l'esercizio 2024 del titolo 1 Missione 14 e rinomini il file con il proprio cognome.
9. Il candidato scriva, in un nuovo foglio, il totale degli impegni per l'esercizio 2024 del titolo 1 Missione 10 e rinomini il file con il proprio cognome.
10. Il candidato scriva, in un nuovo foglio, il totale degli impegni per l'esercizio 2024 del titolo 1 Missione 5 e rinomini il file con il proprio cognome.
11. Il candidato scriva, in un nuovo foglio, il totale degli impegni per l'esercizio 2024 del titolo 4 Missione 50 e rinomini il file con il proprio cognome.
12. Il candidato scriva, in un nuovo foglio, il totale degli impegni per l'esercizio 2024 del titolo 1 Missione 8 e rinomini il file con il proprio cognome.
13. Il candidato scriva, in un nuovo foglio, il totale degli impegni per l'esercizio 2024 del titolo 1 Missione 9 e rinomini il file con il proprio cognome.
14. Il candidato scriva, in un nuovo foglio, il totale degli impegni per l'esercizio 2024 del titolo 2 Missione 1 e rinomini il file con il proprio cognome.
15. Il candidato scriva, in un nuovo foglio, il totale degli impegni per l'esercizio 2024 del titolo 2 Missione 8 e rinomini il file con il proprio cognome.
16. Il candidato scriva, in un nuovo foglio, il totale degli impegni per l'esercizio 2024 del titolo 1 Missione 12 e rinomini il file con il proprio cognome.
17. Il candidato scriva, in un nuovo foglio, il totale degli impegni per l'esercizio 2024 del titolo 2 Missione 5 e rinomini il file con il proprio cognome.
18. Il candidato scriva, in un nuovo foglio, il totale degli impegni per l'esercizio 2024 del titolo 1 Missione 13 e rinomini il file con il proprio cognome.

## I

(Legislative acts)

## REGULATIONS

**REGULATION (EU) 2016/679 OF THE EUROPEAN PARLIAMENT AND OF THE COUNCIL****of 27 April 2016****on the protection of natural persons with regard to the processing of personal data and on the free movement of such data, and repealing Directive 95/46/EC (General Data Protection Regulation)****(Text with EEA relevance)**

THE EUROPEAN PARLIAMENT AND THE COUNCIL OF THE EUROPEAN UNION,

Having regard to the Treaty on the Functioning of the European Union, and in particular Article 16 thereof,

Having regard to the proposal from the European Commission,

After transmission of the draft legislative act to the national parliaments,

Having regard to the opinion of the European Economic and Social Committee <sup>(1)</sup>,

Having regard to the opinion of the Committee of the Regions <sup>(2)</sup>,

Acting in accordance with the ordinary legislative procedure <sup>(3)</sup>,

Whereas:

- (1) The protection of natural persons in relation to the processing of personal data is a fundamental right. Article 8(1) of the Charter of Fundamental Rights of the European Union (the 'Charter') and Article 16(1) of the Treaty on the Functioning of the European Union (TFEU) provide that everyone has the right to the protection of personal data concerning him or her.
- (2) The principles of, and rules on the protection of natural persons with regard to the processing of their personal data should, whatever their nationality or residence, respect their fundamental rights and freedoms, in particular their right to the protection of personal data. This Regulation is intended to contribute to the accomplishment of an area of freedom, security and justice and of an economic union, to economic and social progress, to the strengthening and the convergence of the economies within the internal market, and to the well-being of natural persons.
- (3) Directive 95/46/EC of the European Parliament and of the Council <sup>(4)</sup> seeks to harmonise the protection of fundamental rights and freedoms of natural persons in respect of processing activities and to ensure the free flow of personal data between Member States.

<sup>(1)</sup> OJ C 229, 31.7.2012, p. 90.

<sup>(2)</sup> OJ C 391, 18.12.2012, p. 127.

<sup>(3)</sup> Position of the European Parliament of 12 March 2014 (not yet published in the Official Journal) and position of the Council at first reading of 8 April 2016 (not yet published in the Official Journal). Position of the European Parliament of 14 April 2016.

<sup>(4)</sup> Directive 95/46/EC of the European Parliament and of the Council of 24 October 1995 on the protection of individuals with regard to the processing of personal data and on the free movement of such data (OJ L 281, 23.11.1995, p. 31).

- (4) The processing of personal data should be designed to serve mankind. The right to the protection of personal data is not an absolute right; it must be considered in relation to its function in society and be balanced against other fundamental rights, in accordance with the principle of proportionality. This Regulation respects all fundamental rights and observes the freedoms and principles recognised in the Charter as enshrined in the Treaties, in particular the respect for private and family life, home and communications, the protection of personal data, freedom of thought, conscience and religion, freedom of expression and information, freedom to conduct a business, the right to an effective remedy and to a fair trial, and cultural, religious and linguistic diversity.
- (5) The economic and social integration resulting from the functioning of the internal market has led to a substantial increase in cross-border flows of personal data. The exchange of personal data between public and private actors, including natural persons, associations and undertakings across the Union has increased. National authorities in the Member States are being called upon by Union law to cooperate and exchange personal data so as to be able to perform their duties or carry out tasks on behalf of an authority in another Member State.
- (6) Rapid technological developments and globalisation have brought new challenges for the protection of personal data. The scale of the collection and sharing of personal data has increased significantly. Technology allows both private companies and public authorities to make use of personal data on an unprecedented scale in order to pursue their activities. Natural persons increasingly make personal information available publicly and globally. Technology has transformed both the economy and social life, and should further facilitate the free flow of personal data within the Union and the transfer to third countries and international organisations, while ensuring a high level of the protection of personal data.
- (7) Those developments require a strong and more coherent data protection framework in the Union, backed by strong enforcement, given the importance of creating the trust that will allow the digital economy to develop across the internal market. Natural persons should have control of their own personal data. Legal and practical certainty for natural persons, economic operators and public authorities should be enhanced.
- (8) Where this Regulation provides for specifications or restrictions of its rules by Member State law, Member States may, as far as necessary for coherence and for making the national provisions comprehensible to the persons to whom they apply, incorporate elements of this Regulation into their national law.
- (9) The objectives and principles of Directive 95/46/EC remain sound, but it has not prevented fragmentation in the implementation of data protection across the Union, legal uncertainty or a widespread public perception that there are significant risks to the protection of natural persons, in particular with regard to online activity. Differences in the level of protection of the rights and freedoms of natural persons, in particular the right to the protection of personal data, with regard to the processing of personal data in the Member States may prevent the free flow of personal data throughout the Union. Those differences may therefore constitute an obstacle to the pursuit of economic activities at the level of the Union, distort competition and impede authorities in the discharge of their responsibilities under Union law. Such a difference in levels of protection is due to the existence of differences in the implementation and application of Directive 95/46/EC.
- (10) In order to ensure a consistent and high level of protection of natural persons and to remove the obstacles to flows of personal data within the Union, the level of protection of the rights and freedoms of natural persons with regard to the processing of such data should be equivalent in all Member States. Consistent and homogenous application of the rules for the protection of the fundamental rights and freedoms of natural persons with regard to the processing of personal data should be ensured throughout the Union. Regarding the processing of personal data for compliance with a legal obligation, for the performance of a task carried out in the public interest or in the exercise of official authority vested in the controller, Member States should be allowed to maintain or introduce national provisions to further specify the application of the rules of this Regulation. In conjunction with the general and horizontal law on data protection implementing Directive 95/46/EC, Member States have several sector-specific laws in areas that need more specific provisions. This Regulation also provides a margin of manoeuvre for Member States to specify its rules, including for the processing of special categories of personal data ('sensitive data'). To that extent, this Regulation does not exclude Member State law that sets out the circumstances for specific processing situations, including determining more precisely the conditions under which the processing of personal data is lawful.

- (11) Effective protection of personal data throughout the Union requires the strengthening and setting out in detail of the rights of data subjects and the obligations of those who process and determine the processing of personal data, as well as equivalent powers for monitoring and ensuring compliance with the rules for the protection of personal data and equivalent sanctions for infringements in the Member States.
- (12) Article 16(2) TFEU mandates the European Parliament and the Council to lay down the rules relating to the protection of natural persons with regard to the processing of personal data and the rules relating to the free movement of personal data.
- (13) In order to ensure a consistent level of protection for natural persons throughout the Union and to prevent divergences hampering the free movement of personal data within the internal market, a Regulation is necessary to provide legal certainty and transparency for economic operators, including micro, small and medium-sized enterprises, and to provide natural persons in all Member States with the same level of legally enforceable rights and obligations and responsibilities for controllers and processors, to ensure consistent monitoring of the processing of personal data, and equivalent sanctions in all Member States as well as effective cooperation between the supervisory authorities of different Member States. The proper functioning of the internal market requires that the free movement of personal data within the Union is not restricted or prohibited for reasons connected with the protection of natural persons with regard to the processing of personal data. To take account of the specific situation of micro, small and medium-sized enterprises, this Regulation includes a derogation for organisations with fewer than 250 employees with regard to record-keeping. In addition, the Union institutions and bodies, and Member States and their supervisory authorities, are encouraged to take account of the specific needs of micro, small and medium-sized enterprises in the application of this Regulation. The notion of micro, small and medium-sized enterprises should draw from Article 2 of the Annex to Commission Recommendation 2003/361/EC <sup>(1)</sup>.
- (14) The protection afforded by this Regulation should apply to natural persons, whatever their nationality or place of residence, in relation to the processing of their personal data. This Regulation does not cover the processing of personal data which concerns legal persons and in particular undertakings established as legal persons, including the name and the form of the legal person and the contact details of the legal person.
- (15) In order to prevent creating a serious risk of circumvention, the protection of natural persons should be technologically neutral and should not depend on the techniques used. The protection of natural persons should apply to the processing of personal data by automated means, as well as to manual processing, if the personal data are contained or are intended to be contained in a filing system. Files or sets of files, as well as their cover pages, which are not structured according to specific criteria should not fall within the scope of this Regulation.
- (16) This Regulation does not apply to issues of protection of fundamental rights and freedoms or the free flow of personal data related to activities which fall outside the scope of Union law, such as activities concerning national security. This Regulation does not apply to the processing of personal data by the Member States when carrying out activities in relation to the common foreign and security policy of the Union.
- (17) Regulation (EC) No 45/2001 of the European Parliament and of the Council <sup>(2)</sup> applies to the processing of personal data by the Union institutions, bodies, offices and agencies. Regulation (EC) No 45/2001 and other Union legal acts applicable to such processing of personal data should be adapted to the principles and rules established in this Regulation and applied in the light of this Regulation. In order to provide a strong and coherent data protection framework in the Union, the necessary adaptations of Regulation (EC) No 45/2001 should follow after the adoption of this Regulation, in order to allow application at the same time as this Regulation.
- (18) This Regulation does not apply to the processing of personal data by a natural person in the course of a purely personal or household activity and thus with no connection to a professional or commercial activity. Personal or

<sup>(1)</sup> Commission Recommendation of 6 May 2003 concerning the definition of micro, small and medium-sized enterprises (C(2003) 1422) (OJ L 124, 20.5.2003, p. 36).

<sup>(2)</sup> Regulation (EC) No 45/2001 of the European Parliament and of the Council of 18 December 2000 on the protection of individuals with regard to the processing of personal data by the Community institutions and bodies and on the free movement of such data (OJ L 8, 12.1.2001, p. 1).