



PhD in CONSERVAZIONE DEL PATRIMONIO COSTRUITO / BUILT HERITAGE CONSERVATION - 41st cycle

**INTERDISCIPLINARY Research Field: INNOVATING CULTURAL HERITAGE EVALUATION
AND ACCOUNTING FOR PUBLIC ADMINISTRATION**

Monthly net income of PhDscholarship (max 36 months)

1300.0

In case of a change of the welfare rates during the three-year period, the amount could be modified.

Context of the research activity

**Motivation and objectives of the research
in this field**

Interdisciplinary PhD Grant

The PhD research will be carried out in collaboration with research groups of the PhD programme in **"MANAGEMENT ENGINEERING"**.

See <https://www.dottorato.polimi.it/?id=422&L=1> for further information.

The ACCRUAL reform outlined by the implementation of the EU Council Directive 2011/85/EU for defining accounting principles and standards in public administrations also involves Italian artistic and cultural heritage assets. In the Next Generation EU (National Recovery and Resilience Plan), cultural heritage and culture, in general, are considered as determinants of development from a recovery perspective. Thus, the idea of cultural heritage as a bundle of values and as a mean for sustainable growth, human development, and quality of life has been consolidated. Within such a context, the PhD candidate will reflect on the economic and financial dimension of cultural heritage in the public administrations' balance sheets. Starting from the acknowledgement of the coexistence of a plurality of values characterizing cultural heritage, particular attention will be paid to the economic dimension of Heritage and the evaluation challenges the accounting principles have introduced consistently with the Italian position in the 1 / 7



	process of defining the conceptual framework and the accounting guidelines. Given the importance of cultural heritage in Italy, the State General Accounting Department (Ragioneria Generale dello Stato) has developed an institutional position, coordinated with other relevant national authorities. The MEF's Note No. 99 (24 June 2022), preparatory for the ITAS 4 Guidelines on intangible assets, outlines the specific features of Italian approach. It includes a methodology for the accounting evaluation of cultural assets, tested in a pilot project in 2018-2019 on major cultural sites. The 2022 MEF Note highlights the limitations of the European accounting approach, underlining the inapplicability of standard valuation bases for cultural heritage. It recommends identifying suitable estimation criteria and complementing financial reporting with additional non-financial disclosures. As the note states, this is the only way to reflect the elements that make the financial statement value lower than the intangible "abstract" value attributed by society to these assets. The assessment of cultural heritage is much more complex than just providing "additional information." It involves intangible value components that require explicit consideration. Given the importance of preserving and enhancing cultural heritage (consistently with the Article 9 of the Italian Constitution), the research aims to define valuation and accounting criteria, especially for the impact of these assets at the local level. Achieving this goal requires both theoretical and operational reflection, integrating value-driven and data-driven approaches across disciplines.
Methods and techniques that will be developed and used to carry out the research	The PhD programme, lasting three years, calls for the acquisition of minimum 25 credits divided as follow: • 15 credits (minimum) offered by PhD courses organized by the PhD programme in Preservation of the Architectural Heritage; • 10 credits offered by the PhD School (transferable and soft skills). In support of research carried out for their thesis, students will benefit from several laboratories both inside and outside the University. The activities undertaken during



	the second and third year also include attendance of workshops, seminars, and national and international conferences related to individual research, with great attention to conferences wherein PhD candidates present the results, even partial, of their research theses, especially in the field of economic evaluation of cultural heritage. Periods of study at foreign universities and research centers are also strongly suggested. Educational activities are related to research either underway or at an early stage of development, some of which addresses major monumental structures and some of the most renowned sites of the world. To the aim of their thesis research, PhD candidates have the opportunity to rely on facilities and laboratories, both inside and outside the University, the breadth and width of which provide them with crucial support to the aim of acquiring competence for highly qualified research activities in the domain of cultural heritage protection. As for the thesis research, candidates thus have the opportunity to build their theoretical background on multidisciplinary research fields, combining qualitative and quantitative approaches and experimenting with advanced methods of investigation. Knowledge acquired will bridge the gap between several themes belonging to heritage preservation and valorization, multi-value and multi-scale evaluation, spatial analysis, and socio-cultural enhancement. This aspect increases the technical and soft characteristics and will make PhD immediately competitive at the European level. The research group involved in this project focuses on the economic evaluation of cultural heritage (professor Alessandra Oppio), as well as on impact measurement and management (prof. Mario Calderini). The candidate will also benefit from the expertise of TIRESIA, the Research Centre for Impact, Innovation, Entrepreneurship, and Finance of the School of Management.
Educational objectives	Aim of PhD course is providing the PhD candidates with a unique training experience in the Italian panorama, so far unparalleled also in domains other than the preservation



	of the architectural heritage. The program of study leading to the doctoral degree is organized in such a way that the students can get ready to contribute to enhance knowledge in the field of Preservation of the Built Heritage and Cultural Landscapes; to enable to engage in advanced study and research; to integrate their professional education and experience with the larger problems of the research around the field. To reach these objectives, students in the doctoral program work closely with one or more faculty members of the school and from their related fields of study. Members of the field and invited experts will also play important roles in a student's academic progress, and PhD candidates will be prepared to fill faculty and researcher positions or secure positions at research institutes and centers. Upon successful program completion, we expect that they will: • Be prepared for employment in research/faculty positions at high-level research institutions • Engage in and promote evidence-based practices through the application of rigorous methodology • Develop value-based approaches by eliciting the needs and expectations of stakeholders and the context • Provide leadership in the field by developing an independent line of ethical and culturally responsive research • Contribute to the development of the next generation of scholars.
Job opportunities	Graduates of the PhD programme have often found employment in public sector and conservation institutions, as well as in professional practices and in the business world, in specific specialized fields. PhD candidates from abroad find job in their native countries at University or in Cultural Heritage Institutions. As regards Italy, the relationship with Italian Ministry of Cultural Heritage (Mibact), has been definitely fruitful, especially when we consider that many among the best PhDs in Preservation of Architectural Heritage have been hired as officers and executives to the above ministry: recently many PhD from this Programme won the



	competitive exam to become public officers in the Ministry of Cultural Heritage and most of them are now responsible in prestigious seats.
Composition of the research group	10 Full Professors 13 Associated Professors 4 Assistant Professors 50 PhD Students
Name of the research directors	A. Oppio, M. Calderini, F. Albani

Contacts	
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Housing - Foreign Students	--
Housing - Out-of-town residents	--

Scholarship Increase for a period abroad	
Amount monthly	650.0 €
By number of months	6

Additional information: educational activity, teaching assistantship, computer availability, desk availability, any other information

List of Universities, Companies, Agencies and/or National or International Institutions that are cooperating in the research:

1. National Technical University of Athens (N.T.U.A.), Greece
2. Departamento de Historia del Arte, Universitat de València, Spain
3. Department of Architectural Composition, Universidad de Castilla-La Mancha
4. École Nationale supérieure d'architecture de Paris-La Villette (ENSAPLV), France
5. Faculdade de Arquitectura da Universidade do Porto, Portugal
6. Université Paris I - Pantheon - Sorbonne, Parigi, France
7. Universidad de Sevilla, Departamento de Historia de América, Spain
8. ISPC-CNR Istituto di Scienza del Patrimonio Culturale (Italy)
9. ISCR Istituto Superiore per la conservazione e il restauro (già ICR), Roma

Educational activities (purchase of study books and material, funding for participation in courses, summer schools, workshops and conferences): financial aid per PhD student per year ("DOTE"): **total amount: 5.300,25 euro:**

1st year: max **1.766,75 euro**

2nd year: max **1.766,75 euro**

3rd year: max **1.766,75 euro**

Teaching assistantship (availability of funding in recognition of supporting teaching activities by the PhD student)

There are various forms of financial aid supporting the teaching practice.

The PhD candidate is encouraged to take part in these activities, within the limits allowed by the regulations.

Workspace:

In the CBA/CPC PHD room at Bldg. 14 in Leonardo Campus, are available workstations for shared use. All the Ph.D. students can use their laptops with a wireless connection.

Workstations and other equipment are available in the various departmental laboratories (Dastu)



linked with the doctoral Program.