



# UNIVERSITÀ DEGLI STUDI DI PALERMO

<b>DEPARTMENT</b>	Scienze Economiche, Aziendali e Statistiche
<b>ACADEMIC YEAR</b>	2019/2020
<b>BACHELOR'S DEGREE (BSC)</b>	ECONOMICS AND BUSINESS ADMINISTRATION
<b>SUBJECT</b>	PLANNING AND CONTROL
<b>TYPE OF EDUCATIONAL ACTIVITY</b>	B
<b>AMBIT</b>	50069-Aziendale
<b>CODE</b>	05877
<b>SCIENTIFIC SECTOR(S)</b>	SECS-P/07
<b>HEAD PROFESSOR(S)</b>	CINCIMINO SALVATORE Professore Associato Univ. di PALERMO
<b>OTHER PROFESSOR(S)</b>	
<b>CREDITS</b>	8
<b>INDIVIDUAL STUDY (Hrs)</b>	136
<b>COURSE ACTIVITY (Hrs)</b>	64
<b>PROPAEDEUTICAL SUBJECTS</b>	
<b>MUTUALIZATION</b>	
<b>YEAR</b>	3
<b>TERM (SEMESTER)</b>	2° semester
<b>ATTENDANCE</b>	Not mandatory
<b>EVALUATION</b>	Out of 30
<b>TEACHER OFFICE HOURS</b>	<b>CINCIMINO SALVATORE</b> Tuesday 16:00 19:00 A distanza via Microsoft Teams.

**DOCENTE:** Prof. SALVATORE CINCIMINO

<b>PREREQUISITES</b>	Basic notions of business administration.
<b>LEARNING OUTCOMES</b>	<p>Knowledge and understanding. This course provides students with knowledge related to the analysis and use of strategic and management control systems and the main tools of management accounting.</p> <p>Applying knowledge and understanding. The course provides Students with a problem solving approach for decision-making processes in management accounting.</p> <p>Making judgments autonomy. This course is expected to enhance the Students' capacity to identify and interpret the most significant issues in management accounting that today managers have to deal with to face the business environment.</p> <p>Communication skills. This course will allow Students to demonstrate their ability to present their views and develop their dialectical skills.</p> <p>Learning ability. This course is expected to develop students' abilities to analyse in-depth academic and professional literature, as well as to translate theoretical knowledge in practice through the observation of different organizational contexts.</p>
<b>ASSESSMENT METHODS</b>	The examination will be a written exam aimed at assessing if the Students acquired the basic notions of the course. The exam will be on all the topics of the course and include open questions, multiple choice questions and exercises. This evaluation system allows to verify the actual achievement of the expected learning outcomes through the assessment of the basic knowledge acquired and of the students' capacity to apply it to concrete cases. The assessment will be expressed in thirtieths. The exam will be considered sufficient when the evaluation is more than 18/30. 18-21: just sufficient; 19-21: sufficient; 22-24: more than sufficient; 25-27: fair; 28-29: good; 30: very good; 30 e lode: excellent.
<b>EDUCATIONAL OBJECTIVES</b>	The course aims to provide Students with knowledge on the main principles and tools of management control systems and management accounting, coherently with the job opportunities of the Degree course.
<b>TEACHING METHODS</b>	Teacher up-front and practices.
<b>SUGGESTED BIBLIOGRAPHY</b>	ARCARI A.M., Programmazione e controllo, McGraw-Hill. VERGARA C., Il contributo della programmazione e del controllo al governo consapevole delle aziende, Giuffre', Milano. Materiale didattico a cura del docente

### SYLLABUS

Hrs	Frontal teaching
6	Concept, purposes and contents of planning and control in business entities. Origins and evolution of strategic and management planning and control in Italian and foreign literature.
6	Development of knowledge and research of awareness as cornerstones of business entities' governance. Planning and Control systems as tools for the acquisition of knowledge / awareness.
14	Strategic planning and control. Strategic design and its analysis.
14	Management Planning and Control. Methodologies and analysis tools.
24	Strategic Planning and Control tools; Management Planning and Control tools.