



UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Economiche, Aziendali e Statistiche		
ACADEMIC YEAR	2021/2022		
MASTER'S DEGREE (MSC)	BUSINESS ECONOMIC SCIENCES		
INTEGRATED COURSE	PLANNING AND CONTROL SYSTEMS - INTEGRATED COURSE		
CODE	21133		
MODULES	Yes		
NUMBER OF MODULES	2		
SCIENTIFIC SECTOR(S)	SECS-P/07		
HEAD PROFESSOR(S)	CINCIMINO SALVATORE	Professore Associato	Univ. di PALERMO
OTHER PROFESSOR(S)	TOMASELLI SALVATORE	Professore Associato	Univ. di PALERMO
	CINCIMINO SALVATORE	Professore Associato	Univ. di PALERMO
CREDITS	10		
PROPAEDEUTICAL SUBJECTS			
MUTUALIZATION			
YEAR	1		
TERM (SEMESTER)	2° semester		
ATTENDANCE	Not mandatory		
EVALUATION	Out of 30		
TEACHER OFFICE HOURS	<p>CINCIMINO SALVATORE Tuesday 16:00 19:00 A distanza via Microsoft Teams.</p> <p>TOMASELLI SALVATORE Monday 12:00 13:00 Stanza del docente, IV Piano, Dipartimento SEAS</p>		

DOCENTE: Prof. SALVATORE CINCIMINO

PREREQUISITES	Basic Knowledge related to management control of businesses.
LEARNING OUTCOMES	<p>Knowledge and understanding. Acquisition of a logical framework on the relationships between business development, government activity and the formal planning and control mechanism. Understanding of the evolution process that has affected the logic and methods of government of the businesses over the last twenty years and which, in parallel, has been reflected in the tools and methodologies to support management activities. Acquisition of tools for understanding the contribution of planning and control systems to the generation and dissemination of knowledge in the businesses.</p> <p>Applying knowledge and understanding. Ability to understand the fundamental role played by the planning and control mechanism in the development dynamics of the businesses, recognizing a broader vision of "control" that is gradually affirming itself in doctrine and practice. Ability to understand the most significant implications for the planning and control systems of the changes that have occurred in recent years in the environmental context and in the management sphere. Ability to understand the limits of the traditional approach to planning and control, the criticisms addressed to the related tools and the contexts and / or conditions of their effective application. Ability to correlate the emergence of new information needs to the development of a more appropriate and advanced instrumentation, understanding the founding principles, the peculiar characteristics and the potential for use. Ability to recognize the dimensions and critical aspects of planning and control systems to be leveraged, in the design and operation, for the promotion of continuous and widespread learning within the organization with a view to lasting development.</p> <p>Making judgments. Being able to evaluate the employment opportunities, the implications and the results of the application of businesses government tools, in the particular reference context, in relation to the logic of emerging value creation.</p> <p>Communication. Ability to expose the main evolutionary trends of planning and control systems, highlighting the attributes that characterize the new model of government of businesses. Ability to expose the characteristics and potential of use of the new generation tools. Being able to highlight the importance of the planning and control system from a business development perspective, with particular reference to its ability to trigger and feed learning processes within the organization. Ability to use the specific language of the discipline.</p> <p>Lifelong learning skills. Ability to update by consulting the scientific publications of the specific sector. Ability to follow, using the knowledge acquired in the course, both masters, in-depth courses and specialized seminars in the field of studies covered by the discipline.</p>
ASSESSMENT METHODS	<p>Oral exam. The candidate will have to answer at least three / four questions posed orally, on all the parts of the program, regarding the recommended texts. The final test allows to evaluate whether the student has knowledge and understanding of the topics, has acquired interpretative competence and autonomy of judgment of concrete cases. The sufficiency threshold will be reached when the student shows knowledge and understanding of the topics at least in general lines and has minimal applicative skills in order to solve concrete cases; the student must also possess expository and argumentative skills such as to allow the transmission of his knowledge to the examiner. Below this threshold, the examination will be insufficient. On the other hand, the more the examiner with his argumentative and expository skills manages to interact with the examiner, and the more his knowledge and application skills go into the detail of the discipline being tested, the more the evaluation it will be positive. The evaluation takes place in thirtieths.</p>
TEACHING METHODS	Lectures and exercises

MODULE
GENERAL PLANNING AND CONTROL SYSTEMS

Prof. SALVATORE CINCIMINO

SUGGESTED BIBLIOGRAPHY

Materiale didattico a cura del docente.

AMBIT	21021-Attività formative affini o integrative
INDIVIDUAL STUDY (Hrs)	76
COURSE ACTIVITY (Hrs)	24

EDUCATIONAL OBJECTIVES OF THE MODULE

The teaching module introduces the study of the planning and control systems necessary for an advanced knowledge of businesses of all categories, according to a dynamic interaction with the respective conditions of existence and the ordinary and extraordinary manifestations of functioning, with an overall orientation to the change and development according to international and multicultural perspectives.

SYLLABUS

Hrs	Frontal teaching
4	Role of businesses and financialization of the economy. The culture of "value" in corporate governance.
8	Advanced management control tools.
12	Management control of different business entities.

MODULE
APPLIED PLANNING AND CONTROL SYSTEMS

Prof. SALVATORE TOMASELLI

SUGGESTED BIBLIOGRAPHY

Articoli accademici/Academic articles
Rapporti di ricerca/Research papers
Materiale didattico a cura del docente/Teaching materials

AMBIT	50583-Aziendale
INDIVIDUAL STUDY (Hrs)	114
COURSE ACTIVITY (Hrs)	36

EDUCATIONAL OBJECTIVES OF THE MODULE

The main objective of the course is to give participants a basic understanding of

- the specific characteristics of family businesses,
- the relevant glossary of the field;
- the most common issues and challenges,
- the consequences of the aforementioned specific characteristics on the identification of KPIs and the design of planning and control systems.

It also aims to provide the substrate of knowledge necessary for a proper dialogue with industry experts and the analysis of concrete situations, the identification of problems and the identification of possible intervention.

SYLLABUS

Hrs	Frontal teaching
4	FOUNDATIONS FOR THE STUDY OF FAMILY BUSINESSES •The evolution of the studies on family businesses; •The weight of family businesses in the economic systems of different countries; •The unique characteristics of family businesses;
8	A STRATEGIC APPROACH TO FAMILY BUSINESSES •Strengths and weaknesses of family businesses; •Syndroms of family businesses; •Rationality and emotionality in family businesses; •Areas of influence of the owning family on family business; •Succession in family businesses.
8	THE BASIS FOR THE LONGEVITY OF FAMILY BUSINESSES • coordinate the vision of the owning family with the development needs of the company and the characteristics of the structure; •the importance of family values; •unity and commitment of family ownership; •choices regarding ownership, governance, work.
6	FAMILY AGREEMENTS AS TOOLS FOR STRATEGIC PLANNING IN FAMILY BUSINESSES • types and purpose of family agreements •an anthropological framework for the formulation of family agreements • method and process to write and implement family agreements • content and key points
10	Analysis of cases