



# UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Politiche e delle Relazioni Internazionali		
ACADEMIC YEAR	2021/2022		
MASTER'S DEGREE (MSC)	COMPLEX ADMINISTRATIONS AND ORGANIZATIONS SCIENCE		
SUBJECT	DYNAMIC PERFORMANCE MANAGEMENT		
TYPE OF EDUCATIONAL ACTIVITY	B		
AMBIT	50523-economico-organizzativo		
CODE	21175		
SCIENTIFIC SECTOR(S)	SECS-P/07		
HEAD PROFESSOR(S)	BIANCHI CARMINE	Professore Ordinario	Univ. di PALERMO
OTHER PROFESSOR(S)			
CREDITS	10		
INDIVIDUAL STUDY (Hrs)	180		
COURSE ACTIVITY (Hrs)	70		
PROPAEDEUTICAL SUBJECTS			
MUTUALIZATION			
YEAR	1		
TERM (SEMESTER)	2° semester		
ATTENDANCE	Not mandatory		
EVALUATION	Out of 30		
TEACHER OFFICE HOURS	<b>BIANCHI CARMINE</b> Monday 18:00 19:00 Il ricevimento con gli studenti va sempre richiesto e confermato via email con il docente. Il ricevimento si terrà nella stanza del docente presso il Dipartimento DEMS oppure attraverso la piattaforma Microsoft Teams. Meetings with students must be always requested and confirmed by email. Meetings will be held at the DEMS Department or by Microsoft Teams.		

**DOCENTE:** Prof. CARMINE BIANCHI

<b>PREREQUISITES</b>	English language, Basics of General Management
<b>LEARNING OUTCOMES</b>	<p>Knowledge and understanding capability Students gain knowledge about the fundamentals of designing P&amp;C systems to support the steering and management processes of different organizations operating in the public and private management context. They gain a systemic and design-oriented view of P&amp;C, named Dynamic Performance Management (DPM). Students specifically learn about the factors of complexity particularly influencing and characterizing the planning, policy design and management with a specific focus on the public sector. They will also know how to apply the fundamentals of P&amp;C design to public sector organizations, in order to support their governance and management processes. They also learn to analyze and diagnose organization's solvency and liquidity, and to draw up plans that reflect the dynamics of the public and private sectors.</p> <p>Capability to apply knowledge and general comprehension The students will engage in real life case-study analyses that will be conducted, in which they will apply their knowledge and understanding acquired from the field of P&amp;C, facilitated through the use of DPM mapping. These applications will extend into the courses: "Dynamic Performance Management for Public Sector Organizations" and "Dynamic Performance Governance".</p> <p>Capability of autonomous valuations Students should be able to reflect on the method to use while adopting planning and control systems as a viable means to foster empowerment, accountability, communication and learning, particularly in organizations operating in a complex and dynamic environment.</p> <p>Communicative skills Students will present and discuss relevant literature as well as the result of their case studies in class.</p> <p>Learning capabilities Students will acquire skills that are required for self-studies of the literature on the subject and to investigate the relationship between Planning &amp; Control and systems performance according to a DPM perspective.</p>
<b>ASSESSMENT METHODS</b>	<p>Student learning assessment is based on: (1) a written exam, (2) active participation of students in the development and presentation of case-studies during classes. A mid-term examination is also expected.</p> <p>(1) A two-hours written examination is to ensure the acquisition of skills, abilities and skills required. The written exam consists in the analysis of a case-study developed by each student at the end of the course.</p> <p>(2) During the semester students - divided into groups of up to three units and supported by professors - will develop case-studies based on a real public and private organizations. In particular, it is asked to develop a performance management model to explore organizational performance from the perspective of the Dynamic Performance Management approach.</p> <p>Evaluation criteria (up to 30)</p> <ul style="list-style-type: none"><li>- Excellent: 30-30 laude = very good knowledge of the topics, excellent communication skills language, good analytical ability, the student is able to apply knowledge to solve proposed problems</li><li>- Very good: 26-29 = Good knowledge of the subjects, very good communication skills, the student is able to apply knowledge to solve problems proposed</li><li>- Good: 24 - 25 = basic knowledge of the main topics, good communication skills, with limited ability to independently apply knowledge to solve the proposed problems</li><li>- More than sufficient: 21-23 = limited knowledge of the main topics, basic communication skills, poor ability to independently apply the knowledge acquired</li><li>- Sufficient: 18-20 = minimum basic knowledge of the main topics, very little or no ability to independently apply the knowledge acquired</li><li>- Insufficient = the student does not have an acceptable knowledge of the contents of the topics covered in the course</li></ul>
<b>EDUCATIONAL OBJECTIVES</b>	<p>The course aims to provide students the fundamental concepts related to the design and implementation of Planning and Control (P&amp;C) systems according to a Dynamic Performance Management perspective. A specific focus is given to the implications of designing P&amp;C systems in public sector organizations. The goal of the course is also to allow students to gain a systemic perspective on how to design and implement P&amp;Cs which are capable to support organizations to act across several disciplines or professional specializations, such as: Accounting/Planning/Reporting; Strategy; Organization &amp; Human Resources; Systems Analysis. Designing responsibility areas, linking them to performance measures, and understanding behavioral implications associated to formal and informal performance management systems are an important issue that is focused in this course. A "learning-oriented" perspective in P&amp;C systems design and implementation is adopted.</p>

<b>TEACHING METHODS</b>	Lectures, In-Class Exercises, Computer Lab Sessions, Project Making.
<b>SUGGESTED BIBLIOGRAPHY</b>	<p>Bianchi C., 2016, Dynamic Performance Management, Springer - ISBN: 978-3-319-31844-8 - DOI: 10.1007/978-3-319-31845-5.</p> <p>Earl K. Stice, James Stice, Michael Diamond, 2001, Financial Accounting: Reporting and Analysis, SouthWestern College Pub; 6 edition, Chapter 1 (Financial Accounting and Its Environment), Chapter 2 (Basic Concepts of Financial Accounting), Chapter 3 (The Income Statement), Chapter 4 (The Balance Sheet), Chapter 5 (Statement of Cash Flows), chapter 11 (A framework for financial statements analysis), Appendix (Preparing a Statement of Cash Flows) - ISBN: 9780324149999.</p> <p>Maciariello J.A., 1984. Management Control Systems, PrenticeHall, Englewood Cliffs, chapter 1 - ISBN: 978-0135496350.</p> <p>Additional reading materials will be also distributed to students during lectures and will consist in articles, papers and case-studies to be studied and developed.</p>

## SYLLABUS

Hrs	Frontal teaching
3	Principles and techniques for P&C Systems Design
2	Planning & Control as a System
3	Different levels of control
3	Levers of control
3	Organizational control
3	Designing P&C systems vs. Organizational Design
3	Defining organizational performance
3	Outlining goals, objectives and performance indicators. A Dynamic Performance Management approach
3	Linking objectives & performance indicators to strategic resources, policy levers, responsibility areas, and management processes
3	Designing P&C systems: Common errors
3	Contextual and Behavioral Implications of P&C Systems in the Public Sector
3	Specific complexity factors in public sector organizations. The applicability of management principles to public sector organizations
3	Development levels of strategies in public sector organizations: government and management
3	From a bureaucratic to a managerial view of Planning & Control in the public sector (input; process; output; outcome): The New Public Management vs the New Public Service view
3	Designing Planning & Control Systems in the Public sector: from a structured to a learning-oriented approach
3	Benchmarking Public Services
3	Formulating objectives, activities and performance indicators: the strategic and operational plans
10	<ul style="list-style-type: none"> <li>- Tools for business solvency &amp; profitability analysis: an introduction</li> <li>- Financial analysis: ratios</li> <li>- Profitability &amp; Solvency analysis</li> <li>- Financial analysis: flows</li> <li>- Assessing solvency, liquidity and profitability in relation to sustainable growth</li> <li>- Cost analysis</li> <li>- Contribution margin analysis</li> <li>- Budgeting and variance analysis</li> </ul>
Hrs	Practice
10	Case-study discussion aimed to design and use Dynamic Performance Management systems, as well as to analyse and diagnose business solvency and profitability