



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		
INTEGRATED COURSE	PROGRAMMING AND CONTROL SYSTEMS IN PUBLIC AND PRIVATE ORGANISATIONS - INTEGRATED COURSE		
CODE	19567		
MODULES	Yes		
NUMBER OF MODULES	2		
SCIENTIFIC SECTOR(S)	SECS-P/07		
HEAD PROFESSOR(S)	BIVONA ENZO	Professore Associato	Univ. di PALERMO
OTHER PROFESSOR(S)	BIVONA ENZO	Professore Associato	Univ. di PALERMO
	COSENZ FEDERICO	Professore Associato	Univ. di PALERMO
CREDITS	12		
PROPAEDEUTICAL SUBJECTS			
MUTUALIZATION			
YEAR	1		
TERM (SEMESTER)	2° semester		
ATTENDANCE	Not mandatory		
EVALUATION	Out of 30		
TEACHER OFFICE HOURS	<p>BIVONA ENZO Monday 17:00 18:45 Il ricevimento si terrà nella stanza del docente presso il Dipartimento DEMS (piano ammezzato) o via teams. Dopo aver prenotato il ricevimento, lo studente riceverà la conferma a mezzo email da parte del docente.</p> <p>COSENZ FEDERICO Wednesday 17:00 18:00 Dipartimento DEMS. Il ricevimento con gli studenti va 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 requested and confirmed by email (federico.cosenz@unipa.it). Meetings will be held at the DEMS Department or by Microsoft Teams.</p>		

PREREQUISITES	No prerequisites are required to attend the course, except and general knowledge of the business system.
LEARNING OUTCOMES	<p>Knowledge and understanding Students will know about the fundamental principles underlying the management, the development and the long term survival of both public organizations in the first module. In the second module, Students will know about the fundamental principles underlying the business strategy, and the role played by Planning and Control Systems. They will gain a systemic picture of public and private organizations and the way on how to assess Planning and Control Systems and design sustainable strategies in such contexts.</p> <p>Applying knowledge and understanding Students will learn how to conduct a strategic diagnose and analysis of the current health status of an organization and to assess business solvency, profitability and competitiveness, in both private and public organisations.</p> <p>Making judgements Students should be able to apply the knowledge acquired to foster empowerment, accountability, communication and learning, particularly in organisations operating in a complex and dynamic environment.</p> <p>Communication Students will develop skills to be able to present and discuss relevant literature as well as the result of their case studies.</p> <p>Learning skills Students will acquire skills that are required for self-studies of the literature on the subject and to investigate the relationship between business solvency and profitability, and systems performance and the design of Planning and Control Systems.</p>
ASSESSMENT METHODS	<p>Student learning assessment is based on: (1) a project report and (2) a oral exam.</p> <p>(1) The project aims to ensure the acquisition abilities and skills required. The project consists in the analysis of specific organization problems through the approaches presented during the two modules.</p> <p>(2) At the end of the semester, the oral exam will assess student's knowledge acquisition of the concepts included in the program.</p> <p>Evaluation criteria (up to 30)</p> <ul style="list-style-type: none">- Excellent: 30-30 laude = very good knowledge of the topics, excellent communication skills, good analytical ability, the student is able to apply knowledge to solve proposed problems- Very good: 26-29 = Good knowledge of the subjects, very good communication skills, the student is able to apply knowledge to solve problems proposed- Good: 24 - 25 = basic knowledge of the main topics, good communication skills, with limited ability to independently apply knowledge to solve the proposed problems- More than sufficient: 21-23 = limited knowledge of the main topics, basic communication skills, poor ability to independently apply the knowledge acquired- Sufficient: 18-20 = minimum basic knowledge of the main topics, very little or no ability to independently apply the knowledge acquired- Insufficient = the student does not have an acceptable knowledge of the contents of the topics covered in the course
TEACHING METHODS	Classroom lectures, case-study discussion, exercises and managers presentation.

MODULE
PLANNING AND CONTROL IN PRIVATE COMPANIES

Prof. ENZO BIVONA

SUGGESTED BIBLIOGRAPHY

Merchant K.A., Van der Stede W.A., Zoni L. (2013). Sistemi di controllo di gestione, Misure di performance, valutazione e incentivi. Pearson. ISBN: 978-8865185049

Bianchi C., 2016, Dynamic Performance Management, Springer ISBN: 978-3319811352 (Cap. 3)

AMBIT	50523-economico-organizzativo
INDIVIDUAL STUDY (Hrs)	108
COURSE ACTIVITY (Hrs)	42

EDUCATIONAL OBJECTIVES OF THE MODULE

The course aims to provide students the fundamental concepts related to the design and implementation of Planning and Control (P&C) systems in private organisations. The goal of the course is also to allow students to gain a systemic perspective on how to design and implement P&Cs which are capable to support organizations to act across several disciplines or professional specializations, such as: Accounting/Planning/Reporting; Strategy; Organization & Human Resources; Risk 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&C systems design and implementation is adopted.

SYLLABUS

Hrs	Frontal teaching
2	Managing business growth in a complex and dynamic environment
2	Management control system definition and main goals
2	How to design effective management control systems
2	The organizational dimension of management control systems
2	The organizational dimension of management control systems
2	The management control accounting system
2	The management control accounting system
2	The management control process
2	The management control process
2	Identifying performance indicators
2	Control mechanisms oriented to end-results, personnel and personnel's culture values
2	Identifying the Instrumental, Objective and Subjective views of performance
2	The strategic dimension of the management control system and the risk analysis
2	Risk management
2	Budgeting
2	Budgeting
2	Budgeting
2	How to overcome a management myopic focus on short terms results
2	Mapping strategic resources
2	From strategic resources mapping to a "Dynamic" Balanced Scorecard
2	From strategic resources mapping to a "Dynamic" Balanced Scorecard

MODULE
PLANNING AND CONTROL IN PUBLIC COMPANIES

Prof. FEDERICO COSENZ

SUGGESTED BIBLIOGRAPHY

Cosenz F., 2011. Sistemi di governo e di valutazione della performance per l'azienda "Università", Giuffrè, Milano - ISBN: 88-14-15621-2;

Bianchi C., 2004. Sistemi di programmazione e controllo per l'azienda "Regione", Giuffrè, Milano - ISBN: 9788814116278; Materiale didattico consigliato durante le lezioni.

AMBIT	50523-economico-organizzativo
INDIVIDUAL STUDY (Hrs)	108
COURSE ACTIVITY (Hrs)	42

EDUCATIONAL OBJECTIVES OF THE MODULE

The subject "Planning and Control Systems in Public Organizations" is articulated in two parts: an institutional and an empirical one. The institutional part aims to teach knowledge related to both physiological and pathological conditions of public organization performance. The empirical part aims to teach how to steer public organizations through performance management and measurement tools according to a strategic perspective.

SYLLABUS

Hrs	Frontal teaching
3	Introduction to Public Management (Public Institutions seen as Organization Systems)
2	Defining performance in public sector organizations
3	Planning and Control Systems in Public Sector Organizations
3	The paradigm shift from a bureaucratic to a managerial perspective of performance measurement: the New Public Management
2	Planning and Control according to a holistic view
2	Governance in public organizations
3	The regulatory framework to introduce Planning and Control systems in the Public sector
4	Defining objectives, processes and activities, and designing correspondent performance indicators as the core of Planning and Control systems in Public organizations
4	Designing and implementing performance management and measurement systems in public sector organizations
2	Key performance indicators and performance drivers
2	Strategic resources in public organizations
4	An inter-departmental perspective to process analysis in public organizations
3	The Legislative Decree 150/2009: the analysis of the regulatory framework and its applications according to a critical perspective
5	Case-study analysis