



UNIVERSITÀ DEGLI STUDI DI PALERMO

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| DEPARTMENT | Scienze Politiche e delle Relazioni Internazionali | | |
| ACADEMIC YEAR | 2021/2022 | | |
| MASTER'S DEGREE (MSC) | COMPLEX ADMINISTRATIONS AND ORGANIZATIONS SCIENCE | | |
| SUBJECT | INTERNAL CONTROL SYSTEMS AND ORGANISATION MODELS - LAW BY DECREE 231/01 | | |
| TYPE OF EDUCATIONAL ACTIVITY | B | | |
| AMBIT | 50523-economico-organizzativo | | |
| CODE | 19552 | | |
| SCIENTIFIC SECTOR(S) | SECS-P/07 | | |
| HEAD PROFESSOR(S) | BIVONA ENZO | Professore Associato | Univ. di PALERMO |
| OTHER PROFESSOR(S) | | | |
| CREDITS | 6 | | |
| INDIVIDUAL STUDY (Hrs) | 108 | | |
| COURSE ACTIVITY (Hrs) | 42 | | |
| PROPAEDEUTICAL SUBJECTS | | | |
| MUTUALIZATION | | | |
| YEAR | 2 | | |
| TERM (SEMESTER) | 1° semester | | |
| ATTENDANCE | Not mandatory | | |
| EVALUATION | Out of 30 | | |
| TEACHER OFFICE HOURS | 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. | | |

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| PREREQUISITES | No prerequisites are required to attend the course, except a general knowledge of the business system and planning and control systems. |
| LEARNING OUTCOMES | <p>Knowledge and understanding Students are able to apply internal control systems design and implementation, with a particular focus on enterprises. Skills are developed in mapping processes affecting performance. Students also learn how to detect internal control system weaknesses and to support decision makers to identify areas for results improvement, and set proper goals/objectives, as well as performance indicators to foster sustainable strategies.</p> <p>Applying knowledge and understanding The students will engage in real life case-study analyses in which they will practice their knowledge on identifying internal control system weaknesses and to develop policies aimed at improvement the internal control system. Students will demonstrate their ability to transfer their skills across management disciplines, including strategic management accounting and internal control system. And they learn to approach a problem from a multi-sectorial and a multi-disciplinary perspective.</p> <p>Making judgements Students learn how to assess internal control system weaknesses on different perspectives. They gain a systemic, time-related, and open-ended view of firms. They also learn to evaluate internal control system, based not only on financial and tangible factors, but also on intangibles. Planning & Control, Strategy & Implementation are seen on a continuum that is focused on learning. Students learn to detect the limits of mechanistic approaches in using conventional tools for internal control system design and implementation, and performance evaluation. Real case-study analysis will be conducted during lectures.</p> <p>Communication Students can present and discuss relevant literature sources as well as the result of their case studies in class.</p> <p>Learning skills Students are enabled to acquire skills – also through individual assignments (together with feedback from teachers) – that are required for self-studies of the literature on the subject.</p> |
| ASSESSMENT METHODS | <p>Assessment is carried out by using the following criteria:</p> <ul style="list-style-type: none">- Individual/group assignment/s (students could receive one or more assignment/s during the course to be completed during classes or at home in a given time - intermediate evaluation).- oral examination aimed to discuss student's assignment and to verify the level of acquired knowledge. <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 |
| EDUCATIONAL OBJECTIVES | Students are able to apply the principles of management control systems and Organisational Model (ex-d.lgs. 231/2001) to enterprises. Skills are developed in mapping processes affecting performance. Students also learn to use risk analysis and risk management to identify areas for results improvement, and set proper goals/objectives, as well as performance indicators to foster sustainable enterprise growth. |
| TEACHING METHODS | The course is organized in lectures, seminars, group discussions, students' presentations, and individual assignments/papers. |
| SUGGESTED BIBLIOGRAPHY | D'Onza G., 2008, Il Sistema di controllo interno nella prospettiva del risk management, Giuffrè editore ISBN: 978-8814142413 Beretta S. 2004. Valutazione dei rischi e controllo interno. Università Bocconi Editore, ISBN: 978-8883500558 |

SYLLABUS

| Hrs | Frontal teaching |
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| 2 | 1. Internal Control Systems: an integrated perspective |
| 2 | 3. Internal Control Systems: basic principles |
| 2 | 5. Risk management: corporate governance & management systems |
| 2 | 7. Methods and processes of risk management |
| 2 | 9. Risk assessment to support corporate governance |
| 2 | 11. Risks identification, risks measurement, risks treatment, the selection and monitoring of risks |
| 2 | 13. Risk management and Internal Control Systems |
| 2 | 15. The actors of the Internal Control Systems according to an integrated perspective |
| 2 | 17. Il Modello di Organizzazione, Gestione e Controllo ai sensi del d.lgs. 231/2001 and the relationships with the Internal Control Systems |
| 2 | 18. The building step to draw the Modello di Organizzazione, Gestione e Controllo ai sensi del d.lgs. 231/2001 |
| 2 | 19. The formal adoption of the Modello di Organizzazione, Gestione e Controllo ai sensi del d.lgs. 231/2001 |
| 2 | 20. Updating the Modello di Organizzazione, Gestione e Controllo ai sensi del d.lgs. 231/2001 |
| 2 | 21. The role played by the Organismo di Vigilanza |
| Hrs | Practice |
| 2 | 2. Internal Control Systems: an integrated perspective |
| 2 | 4. Internal Control Systems: basic principles |
| 2 | 6. Risk management: corporate governance & management systems |
| 2 | 8. Methods and processes of risk management |
| 2 | 10. Risk assessment to support corporate governance |
| 2 | 12. Risks identification, risks measurement, risks treatment, the selection and monitoring of risks |
| 2 | 14. Risk management and Internal Control Systems |
| 2 | 16. The actors of the Internal Control Systems according to an integrated perspective |