



# UNIVERSITÀ DEGLI STUDI DI PALERMO

<b>DEPARTMENT</b>	Scienze Economiche, Aziendali e Statistiche
<b>ACADEMIC YEAR</b>	2022/2023
<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>	BRONZETTI GIOVANNI Professore Ordinario Univ. di PALERMO
<b>OTHER PROFESSOR(S)</b>	
<b>CREDITS</b>	6
<b>INDIVIDUAL STUDY (Hrs)</b>	94
<b>COURSE ACTIVITY (Hrs)</b>	56
<b>PROPAEDEUTICAL SUBJECTS</b>	17115 - BUSINESS ECONOMICS - INTEGRATED COURSE
<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>BRONZETTI GIOVANNI</b> Wednesday 11:00 - 12:00 Piattaforma Teams

DOCENTE: Prof. GIOVANNI BRONZETTI

<b>PREREQUISITES</b>	basic knowledge of business economics and accounting tools
<b>LEARNING OUTCOMES</b>	<p>At the end of the course the student:</p> <ul style="list-style-type: none"> <li>- must know and understand the tools and logic of management control framed as a management process, its areas of responsibility and its technical-accounting tools. This knowledge provides the basis for understanding company management logic;</li> <li>- With a view to improving the efficiency and effectiveness of the company, they must be able to identify original ideas regarding the organizational, procedural and technical-accounting tools suitable for business management;</li> <li>- Will be able to critically analyze the aims and solutions discussed in the case study analysis.</li> </ul>
<b>ASSESSMENT METHODS</b>	<p>Verification of learning is divided into two parts. The first consists of a written test (test with exercises, open-ended questions) aimed at verifying the knowledge acquired in relation to the learning objectives of the teaching (grade out of thirty). The second in an oral test that will integrate the topics not covered in the written test taking into account the results achieved in the latter.</p>
<b>EDUCATIONAL OBJECTIVES</b>	<p>The course aims to illustrate the fundamental principles and tools of management control and the bases of the annual and multi-annual budget. In particular, after examining the various forms of the management control system and the main dimensions of management control, the various types, characteristics, purposes and methods of drafting sectoral budgets and the global budget and cost analysis will be analyzed in depth. Specific attention will be devoted to the current evolution of the control and reporting systems and their integration with strategic planning. In this sense, the course will also include the analysis of the strategic plan, as well as the various strategic planning tools such as outsourcing, business process reengineering and business networks. The aim is to allow students to develop skills in the use of management control tools, preparing them to address the issues related to this issue in multi-sector business contexts</p>
<b>TEACHING METHODS</b>	lessons
<b>SUGGESTED BIBLIOGRAPHY</b>	<p>Testo di riferimento:            PROGRAMMAZIONE E CONTROLLO 3/ED CON CONNECT            3ed ISBN 8838694818 · 9788838694813            di Anna Maria Arcari            Data di Pubblicazione: 2019            - Saranno inoltre forniti nel corso delle lezioni:            - Appunti del docente            -Esercizi del docente</p>

### SYLLABUS

Hrs	Frontal teaching
2	Introduction Origins and evolution of directional control in Italian and foreign literature 2 hours
14	The management activity and the cost measurement system: a reference framework 2 hours The measurement of the full unit cost of the product: the orientation to resources and the 4-hour cost center system The full cost measurement system based on activities 4 hours The measurement of product costs in different production contexts: production to order and continuous flow processes The cost measurement system with 4 hour estimates
14	The methods of analytical survey. Direct and variable cost measurement systems and operational risk conditions. 6 hours Economic information to support short-term decision-making processes. Investment decisions and capital budgeting. Strategic planning and budget: methodological aspects. 4 hours economic control and the role of the budget: organizational aspects 4 hours
8	Reporting for the measurement of business performance 8 hours
Hrs	Practice
6	Workbook
4	group cases