



UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Economiche, Aziendali e Statistiche		
ACADEMIC YEAR	2022/2023		
BACHELOR'S DEGREE (BSC)	TOURISM, TERRITORIES AND BUSINESSES		
SUBJECT	PROGRAMMING, REPORTING AND CONTROL TOOLS		
TYPE OF EDUCATIONAL ACTIVITY	B		
AMBIT	50038-Discipline economiche e aziendali		
CODE	22538		
SCIENTIFIC SECTOR(S)	SECS-P/07		
HEAD PROFESSOR(S)	PICCIOTTO LOREDANA	Ricercatore	Univ. di PALERMO
OTHER PROFESSOR(S)			
CREDITS	6		
INDIVIDUAL STUDY (Hrs)	102		
COURSE ACTIVITY (Hrs)	48		
PROPAEDEUTICAL SUBJECTS			
MUTUALIZATION			
YEAR	2		
TERM (SEMESTER)	2° semester		
ATTENDANCE	Not mandatory		
EVALUATION	Out of 30		
TEACHER OFFICE HOURS	<p>PICCIOTTO LOREDANA</p> <p>Thursday 9:45 11:45 Ufficio della docente presso il Dipartimento SEAS - Edificio 13, quarto piano, stanza 16. Lo studente può richiedere un ricevimento telematico su piattaforma Microsoft Teams. In ogni caso, deve prenotarsi tramite l'apposita funzionalità sul portale Unipa specificando nelle note il ricevimento richiesto (in presenza o telematico). Verrà seguito l'ordine di prenotazione.</p>		

DOCENTE: Prof.ssa LOREDANA PICCIOTTO

PREREQUISITES	Knowledge of topics related to government and business management.
LEARNING OUTCOMES	<p>Knowledge and ability to understand Acquisition of the knowledge of the discipline of planning and control, its logic and its tools for a conscious management guide and for the detection, measurement and quantitative and qualitative analysis of internal management phenomena.</p> <p>Ability to apply knowledge and understanding The course aims to acquire the student: the ability to use the knowledge gained for the setting and resolution of problems characterizing the discipline; the ability to apply correctly analysis models and tools examined, interpreting data and information for decision-making, evaluation and control purposes.</p> <p>Autonomy of judgment Be able to identify the issues of planning and control that managers need to be aware of in order to address the increased management complexity and challenges posed by the evolution of the competitive environment and the tourism sector. To be able to evaluate the opportunities and implications deriving from the adoption and use of Planning, Control and Reporting tools in relation to the needs of corporate governance and in the specific context of tourism companies.</p> <p>Communication skills Ability to expose the contents of the discipline with an appropriate technical language that will allow the student to relate effectively with the representatives of the various professional contexts.</p> <p>Ability to learn Ability to take care of vocational training to improve and update knowledge and skills acquired through the consultation of studies and scientific journals and/ or industry. Ability to follow master and master's degree courses, seminars and specialized courses in depth.</p>
ASSESSMENT METHODS	<p>Oral examination. The student will have to answer some oral questions on all parts of the program. In relation to the expected learning outcomes, the questions are asked in order to allow the student to autonomously elaborate the answer reflecting on the contents of the discipline and on the methodological path carried out. The exam aim to assess whether the student has acquired: a) knowledge and mastery of the topics in the program; b) ability to apply knowledge to proposed problems; c) ability to use appropriate technical language.</p> <p>The evaluation takes place according the following criteria:</p> <ul style="list-style-type: none">- Excellent (30 and 30 praise): excellent knowledge and mastery of the topics, ability to apply knowledge to proposed problems, excellent property of language.- Very good (27-29): good knowledge and mastery of the subjects, ability to apply knowledge to proposed problems, full ownership of language.- Discrete (24-26): adequate knowledge and mastery of the main topics, ability to apply knowledge to proposed problems, discreet property of language.- More than sufficient (21-23): the student does not have adequate mastery of the main subjects of the course but possesses the knowledge, poor ability to apply knowledge to proposed problems; satisfactory property of language.- Sufficient (18-20): Minimum basic knowledge of the main subjects, poor ability to apply knowledge to proposed problems, lack of language properties. <p>Insufficient: the student does not have an acceptable knowledge of the contents of the topics in the program.</p>
EDUCATIONAL OBJECTIVES	The course aims to convey to students the knowledge related to the principles, tools and practices of Planning and Management Control of companies, with particular reference to those operating in the tourism sector, paying adequate attention to the changing needs of monitoring and reporting of internal activities and processes resulting from increased management complexity and the evolution of the external environment.
TEACHING METHODS	Frontal lessons
SUGGESTED BIBLIOGRAPHY	<ul style="list-style-type: none">- Potito L. (a cura di), Pianificazione e controllo di gestione. Principi e strumenti, Giappichelli Editore, 2019 (escluso capitolo 12).- Materiale fornito dalla docente durante il corso (reso disponibile nella home page personale del portale Unipa).

SYLLABUS

Hrs	Frontal teaching
10	Presentation of the course. Notions, aims and contents of the Planning, Programming and Control System in companies. Origin and evolution of planning, programming and strategic and directional control in Italian and international literature. Strategic and operational planning. Management control.

SYLLABUS

Hrs	Frontal teaching
10	Management accounting. Cost accounting. Cost classification and cost configurations. Determination of the costs of the products with traditional techniques. Activity-based costing. Choices of economic convenience and break even analysis. The strategic government of the costs: new managerial philosophies and instruments of the Cost Management.
8	The Operating Budget: functions and drafting logic. Sectoral budgets. The master budget. Innovative approaches in budgeting (notes). The analysis of deviations.
16	Centres of responsibility and performance parameters. The reporting and performance measurement system. Limits of traditional control measures. Non-financial indicators. Multidimensional control models.
4	The Business Plan as a tool for communication, planning and strategic control.