



UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Politiche e delle Relazioni Internazionali		
ACADEMIC YEAR	2015/2016		
MASTER'S DEGREE (MSC)	COMPLEX ADMINISTRATIONS AND ORGANISATIONS SCIENCE		
SUBJECT	PLANNING AND CONTROL SYSTEMS		
TYPE OF EDUCATIONAL ACTIVITY	B		
AMBIT	50523-economico-organizzativo		
CODE	14253		
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	Mandatory		
EVALUATION	Out of 30		
TEACHER OFFICE HOURS	BIANCHI CARMINE Monday 18:00 19:00 Il ricevimento con gli studenti va sempre richiesto e confermato via email con il docente. Il ricevimento si terra' 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.		

PREREQUISITES	
LEARNING OUTCOMES	<p>Knowledge and understanding capability Students gain knowledge about the fundamentals of designing P&C systems to support the steering and management processes of different organizations operating in the public management context. They gain a systemic and design-oriented view of P&C. Students specifically learn about the factors of complexity particularly influencing and characterizing the planning, policy design and management in the public sector. They will also know how to apply the fundamentals of P&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&C, facilitated through the use of system dynamics mapping. These applications will extend into the courses: "Dynamic Performance Management in the Public Sector" and "System Dynamics for Business Strategy".</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 & Control and systems performance.</p>
ASSESSMENT METHODS	Written exam + Project realization and presentation.
EDUCATIONAL OBJECTIVES	The course aims to provide students the fundamental concepts related to the design and implementation of Planning and Control (P&C) systems. A specific focus is given to the implications of designing P&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&Cs which are capable to support organizations to act across several disciplines or professional specializations, such as: Accounting/Planning/Reporting; Strategy; Organization & 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&C systems design and implementation is adopted.
TEACHING METHODS	Lectures, In-Class Exercises, Computer Lab Sessions, Project Making.
SUGGESTED BIBLIOGRAPHY	<p>Abraham Carmeli and Ashler Tishler, 2004, The Relationships Between Intangible Organizational Elements And Organizational Performance, <i>Strat. Mgmt. J.</i>, 25: 1257–1278</p> <p>Anthony et al., <i>Fundamentals of management accounting</i>, Irwin, 1985, chapter 15.</p> <p>Bianchi C. 2002. Introducing SD modelling into planning and control systems to manage SMEs' growth: a learning-oriented perspective, <i>System Dynamics Review</i>, Vol. 18, No. 3: 315–338</p> <p>Bianchi C. 2012. Enhancing Performance Management and Sustainable Organizational Growth Through System-Dynamics Modelling. <i>Systemic Management for Intelligent Organizations</i>, pp 143-161</p> <p>Bianchi C., Bivona E. 2005. Overcoming Myopic Behaviour in Intellectual Capital Investments in service businesses through Interactive Learning Environments based on System Dynamics and Accounting Models, 3rd CONFERENCE ON PERFORMANCE MEASUREMENT AND MANAGEMENT CONTROL Nice, September 22-23, 2005</p> <p>Curral S.C., & Epstein M.J. 2003, The Fragility of Organizational Trust: Lessons from the Rise and Fall of Enron, <i>Organizational Dynamics</i>, Vol. 32 (2): 193-206</p> <p>Earl K. Stice, James Stice, Michael Diamond, 2001, <i>Financial Accounting: Reporting and Analysis</i>, 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)</p>

Ferreira A., Otley D., 2009, The Design and Use of Performance Management Systems: An Extended Framework for Analysis, Management Accounting Research, n. 20, pagg. 263-282.
 Finding Meaning in Financial Statements: A Look behind the Numbers, Excerpted from Finance for Managers, Harvard Business School Press, Boston, Massachusetts, Publication date: Dec 04, 2002.
 Holzer H.P. and Norreklit H., 1991, Management Accounting and Control Systems, Tijdschrift voor Economie en Management, Vol. XXXVI, 3
 Maciariello, Management Control Systems, PrenticeHall, Englewood Cliffs, (1984), chapter 1.

SYLLABUS

Hrs	Frontal teaching
25	a) Principles and techniques for P&C Systems Design - Planning & Control as a System; - Different levels of control; - Levers of control - Organizational control - Designing P&C systems vs. Organizational Design - Defining performance – Outlining goals objectives and performance indicators. - Linking objectives & performance indicators to strategic resources, policy levers, responsibility areas, and management processes - Designing P&C systems: Common errors
25	a) Contextual and Behavioral Implications of P&C Systems in the Public Sector - Specific complexity factors in public sector organizations. The applicability of management principles to public sector organizations - Development levels of strategies in public sector organizations: government and management - 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. - Designing Planning & Control Systems in the Public sector: from a structured to a learning-oriented approach - On Responsibility centres, information tools, and the control process in the public sector. - Designing Planning & Control Systems in the Public sector: from a structured to a learning-oriented approach - On Responsibility centers, information tools, and the control process in the public sector. - Legislation frameworks concerning planning & control in the public sector - Cultural constraints in implementing Planning and Control Systems in Public Administrations - Benchmarking Public Services - Formulating objectives, activities and performance indicators: the strategic and operational plans – Case-study analysis - Designing P&C in the Public sector: from an organizational (institutional) to an inter-institutional perspective - Behavioral implications of performance management systems in different industry areas (e.g. police and public safety, health care)
10	b) Tools for business solvency & profitability analysis: an introduction - Financial analysis: ratios - Profitability & Solvency analysis - Financial analysis: flows - Assessing solvency, liquidity and profitability in relation to sustainable growth. - Cost analysis - Contribution margin analysis - Budgeting and variance analysis
Hrs	Workshops
10	Case-study discussion aimed to analyse and diagnose business solvency and profitability, and to draw up 'dynamic' business plans.