

SCUOLA	Scienze giuridiche ed economico sociali
ANNO ACCADEMICO	2014/2015
CORSO DI LAUREA MAGISTRALE	Sviluppo sostenibile delle organizzazioni pubbliche e private
INSEGNAMENTO	Planning and control systems
TIPO DI ATTIVITÀ	Caratterizzante
AMBITO DISCIPLINARE	Economico-organizzativo
CODICE INSEGNAMENTO	16139
ARTICOLAZIONE IN MODULI	NO
NUMERO MODULI	
SETTORI SCIENTIFICO DISCIPLINARI	Secs-p/07
DOCENTE RESPONSABILE	Bianchi Carmine PO Università di Palermo
CFU	10
NUMERO DI ORE RISERVATE ALLO STUDIO PERSONALE	180
NUMERO DI ORE RISERVATE ALLE ATTIVITÀ DIDATTICHE ASSISTITE	70
PROPEDEUTICITÀ	Materie del primo semestre
ANNO DI CORSO	Primo
SEDE DI SVOLGIMENTO DELLE LEZIONI	http://portale.unipa.it/dipartimenti/dems/cds/svilupposostenibili/delleorganizzazioniipubblicheeprivate2143/?pagina=lezioni
ORGANIZZAZIONE DELLA DIDATTICA	Lezioni frontali, Esercitazioni in aula, Esercitazioni in aula informatica, redazione di un progetto
MODALITÀ DI FREQUENZA	Facoltativa
METODI DI VALUTAZIONE	Prova Scritta, Presentazione di un progetto
TIPO DI VALUTAZIONE	Voto in trentesimi Assessment is carried out by means of evaluation of individual and group assignments. For a passing grade the student must (a) have pass marks on all the assignments; (b) have participated in the mandatory sessions; (c) have an adequate overall attendance rate. In addition, the grade is based on a project report and its presentation. An ECTS grade is provided to the student at the end of the course according to the A–F scale. Students not successfully fulfilling all the course requirements within the regular time frame have the option of a re-sit the following semester.
PERIODO DELLE LEZIONI	Secondo semestre
CALENDARIO DELLE ATTIVITÀ DIDATTICHE	http://portale.unipa.it/dipartimenti/dems/cds/svilupposostenibili/delleorganizzazioniipubblicheeprivate2143/?pagina=lezioni The course is comprised of lectures, seminars, group discussions, students' presentations, modeling sessions and individual assignments/papers. An overall attendance rate of 80% in scheduled sessions is required, and attendance is mandatory in the group discussions, students' presentations,

	and seminars, and active participation is required in those sessions.
ORARIO DI RICEVIMENTO DEGLI STUDENTI	http://portale.unipa.it/persona/docenti/b/carmine.bianchi

RISULTATI DI APPRENDIMENTO ATTESI

Conoscenza e capacità di comprensione

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.

Capacità di applicare conoscenza e comprensione

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".

Autonomia di giudizio

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.

Abilità comunicative

Students will present and discuss relevant literature as well as the result of their case studies in class.

Capacità d'apprendimento

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.

OBIETTIVI FORMATIVI DEL CORSO

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.

CORSO	Planning and control systems
ORE FRONTALI	LEZIONI FRONTALI
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
	Computer Lab
10	Case-study discussion aimed to analyse and diagnose business solvency and profitability, and to draw up ‘dynamic’ business plans.
TESTI CONSIGLIATI	Abraham Carmeli and Ashler Tishler, 2004, The Relationships Between Intangible Organizational Elements And Organizational Performance, Strat. Mgmt. J., 25: 1257–1278 Anthony et al., Fundamentals of management accounting, Irwin, 1985, chapter 15.

	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 Bianchi C. 2012. Enhancing Performance Management and Sustainable Organizational Growth Through System-Dynamics Modelling. <i>Systemic Management for Intelligent Organizations</i>, pp 143-161 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 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 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) Ferreira A., Otley D., 2009, The Design and Use of Performance Management Systems: An Extended Framework for Analysis, <i>Management Accounting Research</i>, n. 20, pagg. 263-282. Finding Meaning in Financial Statements: A Look behind the Numbers, Excerpted from <i>Finance for Managers</i>, Harvard Business School Press, Boston, Massachusetts, Publication date: Dec 04, 2002. Holzer H.P. and Norreklit H., 1991, <i>Management Accounting and Control Systems</i>, <i>Tijdschrift voor Economie en Management</i>, Vol. XXXVI, 3 Maciariello, <i>Management Control Systems</i>, PrenticeHall, Englewood Cliffs, (1984), chapter 1.
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