UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Economiche, Aziendali e Statistiche		
ACADEMIC YEAR	2020/2021		
MASTER'S DEGREE (MSC)	BUSINESS ECONOMIC SCIENCES		
INTEGRATED COURSE	PLANNING AND CONTROL SYSTEMS - INTEGRATED COURSE		
CODE	21133		
MODULES	Yes		
NUMBER OF MODULES	2		
SCIENTIFIC SECTOR(S)	SECS-P/07		
HEAD PROFESSOR(S)	VERGARA CORRADO	Professore a contratto in quiescenza	Univ. di PALERMO
OTHER PROFESSOR(S)	TOMASELLI SALVATORE	Professore Associato	Univ. di PALERMO
	VERGARA CORRADO	Professore a contratto in quiescenza	Univ. di PALERMO
CREDITS	10		
PROPAEDEUTICAL SUBJECTS			
MUTUALIZATION			
YEAR	1		
TERM (SEMESTER)	2° semester		
ATTENDANCE	Not mandatory		
EVALUATION	Out of 30		
TEACHER OFFICE HOURS	**TOMASELLI SALVATORE** Monday 12:00 13:00 Stanza del docente, IV Piano, Dipertimento SEAS **VERGARA CORRADO** Thursday 11:00 12:00 DIPARTIMENTO 4° PIANO		

DOCENTE: Prof. CORRADO VERGARA

PREREQUISITES	Knowledge relating to the management, the governance and the planning and control of companies.
LEARNING OUTCOMES	Knowledge and understanding Acquisition of a logical framework on the relationship between the development of enterprises, the business of government and the formal planning and control mechanism. Understanding of the process of evolution that has affected the logic and methods of governance of companies in the last two decades and that, in parallel, was reflected on instrumentation and methodologies in support of its management. Acquisition of the tools for understanding the contribution of generation planning and control systems and dissemination of knowledge in the company. Applying knowledge and understanding Ability to understand the fundamental role played by the planning and control mechanism in the development dynamics of companies, recognizing a broader view of the 'control' that is gradually emerging in our teaching and practice. Ability to understand the most significant implications for planning and control systems of the changes that have occurred in recent years in the environment and in the management sphere, with particular reference to companies. Ability to understand the limitations of the traditional approach to planning and control, the criticism of the connected devices and contexts and / or conditions for their effective application. Ability to correlate the emergence of new business information needs to develop a more appropriate and advanced instrumentation, understanding the basic principles, the special features and conditions of employment potential. Ability to recognize the size and the critical aspects of planning and control systems that leverage, in the design and operation, for the promotion of continuous learning within the organization and spread a view to sustainable development. Making judgments Being able to assess the opportunities for employment, the implications and results of the application of corporate governance instruments, in particular the reference context, in relation to the logic of the emerging value creation. communication skills Ability to present the main trends of planning and control systems, highlighting the attributes that characterize the new model of government. Ability to present the features and employment potential of next-generation instruments and indicating the specific cognitive needs and satisfied government. Being able to highlight the importance of the planning and control system in a business development perspective, with particular reference to its ability to start and fuel the learning processes within the organization. Ability to use the specific language of their own discipline. learning ability update capability with consultation of its scientific publications of the corporate sector of the economy, as well as newspapers and trade press magazines. Ability to follow, using the knowledge acquired in the course, both the master, both in depth courses both specialized seminars forming part of the discipline of studies.
ASSESSMENT METHODS	No. 1 Oral exam. Evaluation criteria for the oral examination: The candidate will have to answer at least three / four questions posed orally, on all parts object of the program, with reference to the recommended texts. Final assessment aims to evaluate whether the student has knowledge and understanding of the topics, has acquired interpretative competence and independence of judgment in concrete cases. The pass mark will be reached when the student shows knowledge and understanding of topics at least in general terms, and has minimal application skills in order to resolution of specific cases; he will also have presentation and argumentative skills such as enable the transmission of his knowledge the examiner. Below this threshold, the examination result insufficient. The more, however, the examinee with its argumentative and presentation skills can interact with the examiner, and the more his knowledge and application capabilities go into detail of the discipline verification, the more the assessment is positive.
TEACHING METHODS	Lessons and practice

MODULE
GENERAL PLANNING AND CONTROL SYSTEMS

Prof. CORRADO VERGARA

SUGGESTED BIBLIOGRAPHY	
Vergara Corrado, Dispense e Materiale didattico.	
AMBIT	21021-Attività formative affini o integrative
INDIVIDUAL STUDY (Hrs)	76
COURSE ACTIVITY (Hrs)	24
EDUCATIONAL OBJECTIVES OF THE MODULE	
The module introduces the study of planning and control systems required for an advanced knowledge of companies of all classes, in a dynamic interaction with their conditions of existence and the ordinary and extraordinary events of operation, with an overall orientation change and development in accordance with international and multicultural perspectives.	

SYLLABUS

Hrs	Frontal teaching
8	Role of companies and financialization of the economy; the value of "culture" the culture of "value" in the governance of companies; corporate culture and managerial awareness; understand and do the good of the company;
16	From cost accounting to cost management; Activity Based Costing and Activity Based Management; Target Costing; Balanced Scorecard; Benchmarking; Project management; Business Planning

MODULE
APPLIED PLANNING AND CONTROL SYSTEMS

Prof. SALVATORE TOMASELLI

SUGGESTED BIBLIOGRAPHY	
Articoli accademici/Academic articles Rapporti di ricerca/Research papers Materiale didattico a cura del docente/Teaching materials	
AMBIT	50583-Aziendale
INDIVIDUAL STUDY (Hrs)	114
COURSE ACTIVITY (Hrs)	36
EDUCATIONAL OBJECTIVES OF THE MODULE	
The main objective of the course is to give participants a basic understanding of •the specific characteristics of family businesses, •the relevant glossary of the field; •the most common issues and challenges. It also aims to provide the substrate of knowledge necessary for a proper dialogue with industry experts and the analysis of concrete situations, the identification of problems and the identification of possible intervention.	

SYLLABUS

Hrs	Frontal teaching
4	FOUNDATIONS FOR THE STUDY OF FAMILY BUSINESSES •The evolution of the studies on family businesses; •The weight of family businesses in the economic systems of different countries; •The unique characteristics of family businesses;
8	A STRATEGIC APPROACH TO FAMILY BUSINESSES •Strengths and weaknesses of family businesses; •Syndroms of family businesses; • Rationality and emotionality in family businesses; • Areas of influence of the owning family on family business; •Succession in family businesses.
8	THE BASIS FOR THE LONGEVITY OF FAMILY BUSINESSES • coordinate the vision of the owning family with the development needs of the company and the characteristics of the structure; •the importance of family values; •unity and commitment of family ownership; •choices regarding ownership, governance, work.
6	FAMILY AGREEMENTS AS TOOLS FOR STRATEGIC PLANNING IN FAMILY BUSINESSES • types and purpose of family agreements •an anthropological framework for the formulation of family agreements • method and process to write and implement family agreements • content and key points
10	Analysis of cases