



UNIVERSITÀ DEGLI STUDI DI PALERMO

DIPARTIMENTO	Scienze Politiche e delle Relazioni Internazionali (DEMS)		
SCUOLA	SCUOLA DELLE SCIENZE UMANE E DEL PATRIMONIO CULTURALE		
ANNO ACCADEMICO OFFERTA	2015/2016		
ANNO ACCADEMICO EROGAZIONE	2016/2017		
CORSO DILAUREA MAGISTRALE	INTERNATIONAL RELATIONS / RELAZIONI INTERNAZIONALI		
INSEGNAMENTO	PLANNING & CONTROL SYSTEM		
TIPO DI ATTIVITA'	C		
AMBITO	20971-Attività formative affini o integrative		
CODICE INSEGNAMENTO	14132		
SETTORI SCIENTIFICO-DISCIPLINARI	SECS-P/07		
DOCENTE RESPONSABILE	BIANCHI CARMINE	Professore Ordinario	Univ. di PALERMO
ALTRI DOCENTI			
CFU	12		
NUMERO DI ORE RISERVATE ALLO STUDIO PERSONALE	216		
NUMERO DI ORE RISERVATE ALLA DIDATTICA ASSISTITA	84		
PROPEDEUTICITA'			
MUTUAZIONI			
ANNO DI CORSO	2		
PERIODO DELLE LEZIONI	1° semestre		
MODALITA' DI FREQUENZA	Facoltativa		
TIPO DI VALUTAZIONE	Voto in trentesimi		
ORARIO DI RICEVIMENTO DEGLI STUDENTI	BIANCHI CARMINE Lunedì 19:00 19:30 Il ricevimento con gli studenti deve essere richiesto e confermato a mezzo email con il docente. Il ricevimento si terrà nella stanza del docente presso il Dipartimento DEMS. Students are allowed to meet Prof. Bianchi by asking for an appointment by email (carmine.bianchi@unipa.it). Meetings will take place at his room located at the DEMS Department.		

DOCENTE: Prof. CARMINE BIANCHI

PREREQUISITI	
RISULTATI DI APPRENDIMENTO ATTESI	<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>
VALUTAZIONE DELL'APPRENDIMENTO	Written exam + Project realization and presentation.
OBIETTIVI FORMATIVI	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.
ORGANIZZAZIONE DELLA DIDATTICA	Lectures, In-Class Exercises, Computer Lab Sessions, Project Making.
TESTI CONSIGLIATI	<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., Fundamentals of management accounting, 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, Financial Accounting: Reporting and Analysis, 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</p>

	<p>Balance Sheet), Chapter 5 (Statement of Cash Flows), chapter 11 (A framework for financial statements analysis), Appendix (Preparing a Statement of Cash Flows)</p> <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.</p> <p>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.</p> <p>Holzer H.P. and Norreklit H., 1991, Management Accounting and Control Systems, Tijdschrift voor Economie en Management, Vol. XXXVI, 3</p> <p>Maciariello, Management Control Systems, PrenticeHall, Englewood Cliffs, (1984), chapter 1.</p>
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PROGRAMMA

ORE	Lezioni
25	<p>a) Principles and techniques for P&C Systems Design</p> <ul style="list-style-type: none"> - 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	<p>a) Contextual and Behavioral Implications of P&C Systems in the Public Sector</p> <ul style="list-style-type: none"> - 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	<p>b) Tools for business solvency & profitability analysis: an introduction</p> <ul style="list-style-type: none"> - 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
ORE	Laboratori
10	<p>Case-study discussion aimed to analyse and diagnose business solvency and profitability, and to draw up 'dynamic' business plans.</p>