



UNIVERSITÀ
degli STUDI
di CATANIA

DEPARTMENT OF ECONOMICS AND BUSINESS
Master's Degree in Economics and management of
territory and tourism
Academic Year 2019/2020 - 2° Year

SISTEMI DI PIANIFICAZIONE E CONTROLLO PER LE AZIENDE PUBBLICHE

SECS-P/07 - 9 CFU - 2° Semester

Teaching Staff

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LEARNING OBJECTIVES

Knowledge and ability of understanding:

The course programme aims to provide the student with the knowledge necessary for the reconstruction of the management dynamics in the public Administration, by integrating the strategic and operational levels through the identification of the methodological equipment used for the monitoring and institutional reporting of the management results. Specifically, a particular emphasis will be placed on the various accounting approaches now in use, and on the specific contribution they give to the management from both the strategic and operational points of view. Accordingly, the present course will supply the basic information necessary to understand the current evolutionary process of the P.A., in terms of information systems, assessment and reporting of the results.

Ability to apply knowledge and understanding:

The student will be led to the application of the management methodology proposed through the integration of notions concerning the financial accounting, the analytical one, and the balance sheet and profit and loss accounting, in view of the coordination of all sources of information necessary to the management. Particularly, the student will be able to analyse the relationship between organization and information system, as well as between the socioeconomic complexity of the field of action of the PA and strategic control systems and reporting models.

Autonomy of judgement:

The student will be prepared to evaluate the suitability and the actual functionality of the reporting models, over and above the suitability of the architecture of the information systems used in the public Administration. In particular, the student will be able to understand if and how the model of the management control is suitable for the decision-making and monitoring purposes of the public

administration. He will also deduce the degree of integration and coherence between the different accounting elaborations.

Reporting Skills:

This educational path will enable the student to illustrate the qualifying parts of the information and monitoring systems used in the P.A. by means of a terminological equipment, appropriate to represent the technical and methodological content, over and above the peculiarity of the operational dynamics. In terms of reporting, by studying the different modes present in such tools as the reporting system, the environmental balance sheet, the social balance sheet, the mandate report and the gender budgeting, the student will be able to report the complex and multi-directional demands occurring because of the P.A's activities.

Learning ability:

Through the explanation of particular technical procedures and some models of approach, the course will encourage the learning process of the subject, and, implicitly, it will provide a methodological support necessary for the process of perception and update on the evolution of the contents concerning this subject. In particular, the course will be oriented to provide methodologies and techniques used in the updating processes related to the operational dynamics. In any case, the guidance to the use of the terminology and of the learning facilities will be related to the managerial cognition of the administrative activities of the Public Administration.

COURSE STRUCTURE

The course deals with the governance aspects of the Public Administration from both the strategic and the organizational points of view, with regard to the concrete administrative dynamics. Starting with some topics related to the collection of data procedures, we will focus on the aspects concerning the construction of the information system and their specific implementation. Furthermore, a particular emphasis will be put on those issues concerning the internal controls and the complex system of reporting the results of the Management, by looking at the most innovative reality, which is linked to different models of balance sheet, such as the social balance sheet, the environmental balance sheet, the gender budgeting and the mandate report. The course will deal also with particular and exemplifying realities, such as the healthcare and the governmental management systems.

DETAILED COURSE CONTENT

Description of the programme: the planning and strategic management of the Public Administration; evolutionary features and procedures of the strategic planning. Evolutionary perspective and organizational dynamics in the P.A. Particularly, the course focuses on the relationship between the organizational structures and the governance choices, in view of the construction of the fundamental architecture of the information and monitoring systems. The collection of data processes, aimed to the monitoring and management of the Public Administration. The architecture of the information system and the technical choices concerning the definition of the operating dynamic model. Connection between the different sources of data and the various information systems, in relation to their purpose. The system of controls in the P.A; the internal control considered as a paradigmatic element of the evolution of the P.A.;

the dynamics of the documentary supports in the management of the P.A.; the cycle planning-scheduling-reporting; the innovation affecting the reporting models: the social and the environmental balance sheets, the gender budgeting and the mandate report.

TEXTBOOK INFORMATION

1. ° Hinna L., Meneguzzo M., Mussari R., Decastri M. - "Economia delle Aziende Pubbliche" - Mc Graw-Hill, Milano 2006

2. ° Meneguzzo M., Cepiku D., Di Filippo E. Corvo L. Bonomi Savignon A. Managerialità innovazione e governance nella pubblica amministrazione, Archidata Milano ISBN: 978 88 907846 0 6 www.archidata.it

3. ° Further educational material (slides PPT numbered from 1 to 10 and grouped into sections) provided by the Professor
