



Degree in “Economia e gestione delle Amministrazioni pubbliche” Academic year 2015/16

**Course name: “Information systems and strategical control for Public Sector management”
(2° Year, 1° semester, n° CFU: 9)**

Name of the teacher: Prof. Pierluigi Catalfo

Student receiving place: Palazzo delle scienze – C.so Italia, 55 - Catania

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Student receiving timetable: (Tuesday and Wednesday from 12,00 to 13,00 at least twice a week)

General Objectives of teaching in terms of expected results of learning

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.

Pre- requisites

Specific prerequisites are not required. Nevertheless, a deepen knowledge of the basics of accounting and management control is highly recommended.



Teaching organization/ methods

The course consists of lectures and interactive research activities. From the methodological point of view, the lectures aim to promote the development of critical skills on the subject matter and on the technical contents provided.

Attendance

Attendance is not mandatory, although definitely recommended.

Reference texts

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.

If provided, in itinere evaluation

The students who regularly attend the course (no more than 4 absences) can participate at round tables on themes concerning the planning, the scheduling, the evaluation and the dynamics of the information systems in the PA. During these round tables, each student will demonstrate his own level of knowledge and competence on the topic at issue, over and above his own degree of familiarity with the subject matter. Depending on the student's performance (in case of a positive result), he will be evaluated according to the following grades in descending order of merit: A, B, C. The corresponding scores (3, 2, 1) will integrate the result of the internal test, in view of the final mark expressed in thirties.

Evaluation

If provided, final term evaluation

The exam is usually oral. For the students who have regularly attended the course (no more than 4 absences) and who have participated at the round tables, a final written test is scheduled. It will consist of both multiple-answer questions and free-answer questions, which have to be completed in 60 minutes. This test, if passed, will serve as a final exam. The exam terms and conditions will be arranged by the professor and the students, with regard to the development of the course and the expected period of study.

Evaluation dates

<http://www.economia.unict.it/Didattica/Diario-esami>

Way of delivery

The educational material will be progressively made available to students through the digital resources of the University (STUDIUM).



Course syllabus

PROGRAMME OF THE COURSE

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.

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.

Topics	Reference text
Il ruolo delle informazioni per la gestione delle Amministrazioni pubbliche. *	Testo 3: cap 1
Il valore dell'innovazione nella PA.: l'approccio strategico e l'evoluzione del rapporto con il cittadino. *	Testo 1: cap. 1 Testo 3: cap 1
Relazione tra Organizzazione e programmazione e controllo. *	Testo 3: cap 2
Il rapporto tra pianificazione strategica e meccanismi di programmazione e controllo.	Testo 1: cap 1
Le scuole di pensiero strategico. L'evoluzione dal NPM alla P. Governance. *	Testo 1: cap 1 Testo 2: cap 2 e 3
La gestione della governance e le esigenze informative interne ed esterne. *	Testo 1: cap 1 Testo 2: cap 2
Il ruolo delle risorse immateriali e il bilancio dell'intangible asset e dell'intellectual Capital	Testo 3: cap 3
Approfondimenti metodologici sul controllo di gestione. Modelli e sistemi.	Testo 3: cap 3 e 4
Modelli strumentali della governance: il bilancio sociale, il bilancio ambientale e il bilancio di mandato. Altre evoluzioni di rilievo.*	Testo 3: cap 1 Testo 1: cap 4
Organizzazione, contabilità analitica e meccanismi di programmazione e controllo. Percorsi di integrazione informativa. Riscontri empirici. *	Testo 3: cap 1 Testo 1: cap 4
Altri approfondimenti metodologici sul controllo di gestione. Modelli e sistemi; il referto di controllo di gestione.	Testo 3: cap 4 e 9
La valutazione dell'attività della PA: Output e outcome. *	Testo 1: cap 3 Testo 2: cap 6
Dalla performance individuale dei dirigenti alla performance organizzativa. Il senso dell'innovazione legata alla L. 150/2009.	Testo 3: cap 5 Testo 2: cap 6
Il controllo strategico e le misure di performance. La BSC.	Testo 3: cap 6
La valutazione della dirigenza: misurazioni, risultati, incentivazione. *	Testo 3: cap 6 Testo 2: cap 6
L'integrazione tra PDO, RPP e PEG affinità ed ambiti di inferenza.	Testo 3: cap 5
Le misure di outcome e la capacità d'indagine sulla customer satisfaction. *	Testo 3: cap 6
Applicazione della teoria dei sistemi alla gestione della PA: implicazioni pratiche nel sistema informativo.	Testo 3: cap 3 e 5



Burocrazia centralista o autogoverno manageriale: le implicazioni politiche nella scelta dei modelli. *	Testo 1: cap 4 Testo 2: cap 1, 2 e 3
Il piano strategico come espressione della visione politica; l'esigenza di un suo corretto dimensionamento.	Testo 3: cap 1 e 2
Percorso di strutturazione e implementazione di un modello di pianificazione e controllo strategico.	Testo 3: cap 6, 7 e 9 Testo 1: cap 4
Modelli di management e valore del controllo esterno: la qualità nella pa. *	Testo 2 cap 5
La reportistica e i modelli di lavoro manageriale; la qualità dei dati: dati contabili ed extracontabili.	Testo 3: cap 1, 5 e 6 Testo 1: cap 4
L'applicazione dei controlli: le valutazioni di economicità: full costing e direct costing. I controlli e le valutazioni per le scelte manageriali. *	Testo 2 : cap Testo 3: cap 5
Le aziende ospedaliere: peculiarità della gestione strategica e approcci organizzativi.	Testo 3: cap 8
Il controllo strategico e la questione della valutazione della performance. *	Testo 2: cap 6 Testo 3: cap 5, 6 e 7
Il raccordo tra sistema di programmazione e controllo e pianificazione strategica e in questa prospettiva l'integrazione tra PEG e piano della performance.	Testo 3: cap 7 e 9
La gestione pubblica del cultural Heritage: la rappresentazione delle performance e dei valori sociali.	Testo 3: cap 9 e 10 Testo 1: cap 3
Gli strumenti per la pianificazione strategica e la "consuetudine" del bilancio. *	Testo 1: cap 2
Pianificazione strategica e sviluppo territoriale; la tensione all'efficacia.	Testo 1: cap 2 Testo 3: cap 6

(*) main topics mandatory to succeed in the exam.

Typical/frequent questions/exercises

- Le scuole di pianificazione strategica nel Public sector;
 - il controllo strategico e il piano della performance;
 - controllo di gestione e piano della performance;
 - il tema dei controlli interni;
 - il piano strategico modalità di realizzazione;
 - il sistema degli indicatori;
 - differenza tra output e outcome;
 - modelli di governance e pianificazione strategica.
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