# Planning, Programming and Control Systems

## Prof. Marco Giovanni Rizzo

***COURSE AIMS AND INTENDED LEARNING OUTCOMES***

The course aims to provide students with advanced concepts for designing and using performance measurement and control systems to implement successful strategies through the correct processes of resource allocation and results measurement, as well as developing their knowledge of innovative and advanced *cost accounting* tools.

At the end of the course, students will be able to:

1. possess advanced knowledge in the field of designing performance measurement systems (*profit planning*, strategic assessment of performance, assessment of managerial and business performance, internal transfer prices, *balance scorecard,* use of diagnostic and interactive control systems) and advanced *cost accounting* tools (*activity-based management; target costing*);
2. with their new knowledge, develop a corporate strategy and create a *profit plan*, analyse and evaluate performance (preventive and final, of business units and managers, integrating economic-financial measures with non-economic-financial indicators), and use the information to control and implement main *cost management* tools in different classes of companies;
3. critically interpret the information produced by the planning and control system, arriving at the formulation of independent judgments in medium- and long-term contexts characterised by uncertainty and resource scarcity;
4. communicate clearly, to specialist and non-specialist interlocutors, the conclusions drawn from the use of strategic planning and control tools, supporting their assessments with appropriate arguments;
5. thanks to the theoretical lectures and practical applications, possess the learning skills necessary to undertake work at a professional level.

***COURSE CONTENT***

The course is divided into the following fundamental parts:

* review of the basic concepts of programming and control;
* strategy implementation: managing organisational tensions; the basics of a successful strategy; the organisation for achieving performance; the use of information for measuring and controlling performance;
* the creation of performance measurement systems: preparing a *profit plan*; performance evaluation at a strategic level; linking performance to the markets; building a balanced scorecard;
* the achievement of profit objectives and the implementation of strategies: the use of diagnostic and interactive control systems;
* in-depth analysis of *cost accounting*: *activity-based management* and *target costing*.

***READING LIST***

R. Simon (edited by F. Amigoni), *Sistemi di controllo e misure di performance,* Egea, Milan, (latest edition) (Chapters: 1, 2, 3, 4, 5, 6, 8, 9, 10)

P. Miolo Vitali (ed.), *Strumenti per l’analisi dei costi, Vol 3,* *Percorsi di cost management*, Giappichelli, Turin, (latest edition) (Chapters 2 and 3)

Additional materials will be made available on the Blackboard platform.

***TEACHING METHOD***

The use of diversified methodologies is envisaged to promote the active participation of students. More specifically, in addition to theoretical lectures, the course includes intensive use of interactive practical lessons, case analyses and plenary reflective laboratories. The syllabus containing the course's analytical programme will be communicated on Blackboard.

***ASSESSMENT METHOD AND CRITERIA***

The assessment is based on a final written exam comprising theoretical questions (open-ended) and exercises.

***NOTES AND PREREQUISITES***

Attendance at lectures and tutorials is strongly recommended. Use of the Blackboard IT platform is envisaged for activities such as the distribution of materials, the delivery of any documents, and the communication of marks.

In case the current Covid-19 health emergency does not allow frontal teaching, remote teaching will be carried out following procedures that will be promptly notified to students.

Further information can be found on the lecturer's webpage at http://docenti.unicatt.it/web/searchByName.do?language=ENG, or on the Faculty notice board.