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Ragioneria pubblica. Il «nuovo» sistema informativo delle aziende pubbliche - Giuseppe Farneti 2004

Outcome-Based Performance Management in the Public Sector - Elio Borgonovi 2017-07-17

This book highlights the use of an outcome-oriented view of performance to frame and

assess the desirability of the effects produced by adopted policies, so to allow governments not only to consider effects in the short, but also the long run. Furthermore, it does not only focus on policy from the perspective of a single unit or institution, but also under an inter-institutional viewpoint. This book features theoretical

and empirical research on how public organizations have evolved their performance management systems toward outcome measures that may allow one to better deal with wicked problems. Today, 'wicked problems' characterize most of governmental planning involving social issues. These are complex policy problems, underlying high risk and uncertainty, and a high interdependency among variables affecting them. Such problems cannot be clustered within the boundaries of a single organization, or referred to specific administrative levels or ministries. They are characterized by dynamic complexity, involving multi-level, multi-actor and multi-sectoral challenges. In the last decade, a number of countries have started to develop new approaches that may enable to improve cohesion, to effectively deal with wicked problems. The chapters in this book showcase these approaches, which encourage the adoption of more flexible and pervasive governmental systems to

overcome such complex problems. Outcome-Based Performance Management in the Public Sector is divided into five parts. Part 1 aims at shedding light on problems and issues implied in the design and implementation of "outcome-based" performance management systems in the public sector. Then Part 2 illustrates the experiences, problems, and evolving trends in three different countries (Scotland, USA, and Italy) towards the adoption of outcome-based performance management systems in the public sector. Such analyses are conducted at both the national and local government levels. The third part of the book frames how outcome-based performance management can enhance public governance and inter-institutional coordination. Part 4 deals with the illustration of challenges and results from different public sector domains. Finally the book concludes in Part 5 as it examines innovative methods and tools that may support

decision makers in dealing with the challenges of outcome-based performance management in the public sector. Though the book is specifically focused on a research target, it will also be useful to practitioners and master students in public administration .

Revisione e controlli negli enti locali. Temi, problemi, applicazioni - AA. VV.

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L'armonizzazione contabile delle Regioni, degli Enti locali e dei loro organismi - Marcella Mulazzani 2016

Performance Measurement and Management Control -

Marc J. Epstein 2010-04-01

In 2001, we gathered a group of researchers in Nice, France to focus discussion on performance measurement and management control. Following the success of that conference, we held subsequent conferences in 2003, 2005, 2007, and 2009. This title contains some of the exemplary papers that were presented at

the most recent conference.

Il governo dei servizi territoriali: budget e valutazione dell'integrazione - Francesco Longo

2013-07-25T00:00:00+02:00

La componente territoriale dei servizi sanitari e socio-sanitari è in una fase storico-culturale di rilevante espansione sia in termini di volumi di prestazioni, sia di importanza clinica. Questo fenomeno è reso possibile dai nuovi modelli di medicina, sempre più rivolti a contesti assistenziali ambulatoriali e diurni e a logiche preventive, e ha come obiettivo principale quello di dare risposta ai bisogni di assistenza sul territorio da parte di una quota crescente di pazienti anziani e affetti da patologie croniche. La complessità nell'organizzazione e nell'erogazione di tali servizi, nello specifico, richiede competenze manageriali e capacità organizzative da parte delle aziende e dei professionisti finalizzate al coordinamento delle prestazioni sanitarie e socio-

assistenziali sul territorio. Nell'ambito di tale dibattito culturale, il presente volume propone un framework teorico e metodologico per la definizione e la rilevazione di alcune dimensioni rilevanti per un'efficace organizzazione dei servizi sul territorio: l'integrazione dei professionisti (siano essi medici di medicina generale, specialisti e altri attori) coinvolti nei percorsi di cura delle cronicità, il livello di continuità delle cure percepito dai pazienti e il livello di coordinamento e integrazione nell'utilizzo degli strumenti di programmazione e controllo dell'attività territoriale (in primis il budget) da parte delle aziende. Il volume presenta poi i risultati di due ricerche su tali tematiche condotte in partnership da CERGAS e FIASO nell'ambito del Laboratorio per il Governo del Territorio, in cui vengono illustrate le evidenze empiriche relative a un campione significativo di aziende sanitarie nazionali.

I processi di standardizzazione in azienda. Aspetti istituzionali,

organizzativi, manageriali, finanziari e contabili - AA. VV.
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Reshaping Accounting and Management Control Systems - Katia Corsi
2017-03-21

This book examines the relationship between digital innovations on the one hand, and accounting and management information systems on the other. In particular it addresses topics including cloud computing, data mining, XBRL, and digital platforms. It presents an analysis of how new technologies can reshape accounting and management information systems, enhancing their information potentialities and their ability to support decision-making processes, as well as several studies that reveal how managerial information needs can affect and reshape the adoption of digital technologies. Focusing on the four major aspects data management, information system architecture, external

and internal reporting, the book offers a valuable resource for CIOs, CFOs and more generally for business managers, as well as for researchers and scholars. It is mainly based on a selection of the best papers - original double blind reviewed contributions - presented at the 2015 Annual Conference of the Italian Chapter of the Association for Information Systems (AIS).

Integrated Reporting -

Cristiano Busco 2013-11-27

This book focuses on Integrated Reporting as a contemporary social and managerial innovation where a number of initiatives, organizations and individuals began to converge in response to the need for a consistent, collaborative and internationally accepted approach to redesign corporate reporting. Integrated Reporting is a process that results in communication of the annual "integrated report" which describes value creation over time. An integrated report is a concise communication

about how an organization's strategy, governance, performance and prospects lead to the creation of value over the short, medium and long term. This book offers a fresh perspective with expert contributions focusing on both the theoretical underpinnings and the practical challenges for the future of corporate reporting.

Hyperpolitics - Mauro Calise 2010-10

Hyperpolitics is an appealing book in print format that is enhanced by an interactive Web version . Calise (Univ. of Naples Federico II) and Lowi (Cornell Univ.) define a hyperdictionary as a dictionary that uses a "method for unpacking a dense concept by separating out its components ... a method of concept analysis." Hyperpolitics provides an innovative way of defining political science topics. It is a dictionary, so readers can look up concepts that are organized in alphabetical order. Using the Web site, users can also, for instance, move from a

definition to its "Sources"-- "summaries from other dictionaries and online bibliographical sources." The 67 terms are divided into main concepts, short entries, and cross-entries. The 18 main subjects include terms like "citizen," "law," and "pluralism." The 17 short entries cover subjects such as "choice," "majority," and "participation." Finally, the 32 cross-entries feature concepts like "class," "conflict," and "democracy," with matrices linking them to other concepts. The book is very visual, which should appeal to students. However, the matrices lend themselves very naturally to the Web, where many readers will find additional value. The Web site includes a users' guide. Summing Up: Recommended. Lower-division undergraduates through researchers/faculty. Lower-division Undergraduates; Upper-division Undergraduates; Graduate Students; Researchers/Faculty. Reviewed by K. N. Djourup. Conceptualizing and

Researching Governance in Public and Non-Profit Organizations - Luca Gnan
2013-02-08

The first volume of the series aims to give an outline of the state of the art and the most recent research being done on public and non profit governance at the international level (with particular emphasis in Europe).

Accounting Information Systems for Decision Making - Daniela Mancini
2013-04-18

This book contains a collection of research papers on accounting information systems including their strategic role in decision processes, within and between companies. An accounting system is a complex system composed of a mix of strictly interrelated elements such as data, information, human resources, IT tool, accounting models and procedures. Accounting information systems are often considered the instrument by default for accounting automation. This book aims to sketch a clear

picture of the current state of AIS research, including design, acceptance and reliance, value-added decision making, interorganizational links, and process improvements. The contributions in this volume emphasize that AIS has grown into a powerful strategic tool. The book provides evidence for this observation by examining a wide range of current issues ranging from theory development in AIS to practical applications of accounting information systems. In particular it focuses on themes of growing interest in the realm of XBRL and Financial Reporting, Management Information Systems, IT/IS Audit and IT/IS Compliance. The book will be of interest to financial and managerial accountants and IT/IS practitioners, including information systems managers and consultants.

Pesca responsabile e sostenibile in Adriatico -
Alessandra Castellini 2007

Campania - 1999

Social Recruitment in HRM -
Ginevra Gravili 2016-12-05

This book analyzes the role of social recruitment in HRM. The interactivity of new forms of communication represents an opportunity for companies to attract and select the best candidates. This book focuses on how Social Recruiting and Employer Branding strategies can generate a competitive advantage.

Verso la riforma delle norme in materia di bilancio di esercizio. Alcuni contributi a partire dalle Guide operative OIC - AA. VV.
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Non-financial Disclosure and Integrated Reporting -
Lino Cinquini 2022

The increasingly crucial role of companies non-financial disclosure (NFD) and integrated reporting (IR) has led to a lively debate among academics, practitioners, and regulators on the approaches, framework, contents, principles, and standards that should oversee these forms of reporting. Through several expert contributions,

conducted both with qualitative and quantitative methodologies, this book provides an up-to-date portrait of the debate by exploring corporate NFD either in its mandated contents or voluntary information.

Contributing authors provide studies that encompass the different lines of NFD, namely non-financial risk reporting, sustainability reporting, and intellectual capital reporting, as well as the integration of financial and non-financial information through IR, the assurance of the NFD and IR through auditing activities, and the role of management and CFOs in NFD and IR.

Il controllo manageriale e gli indicatori di performance dentro e fuori le organizzazioni - Cristina Simone 2018-03-30

Il tema del controllo manageriale è strettamente collegato alla duplice esigenza, tipica di ogni istituzione sociale, di orientare e monitorare le proprie performance ponendo le condizioni per il loro

conseguimento. In contesti sempre più dinamici e turbolenti quali quelli attuali, il controllo manageriale e gli indicatori di performance si rivelano sempre più nevralgici per la sopravvivenza e lo sviluppo delle organizzazioni complesse. Essi, se adeguatamente progettati, gestiti e condivisi, agevolano l'allontanamento dalla "zona di comfort" e stimolano la creatività, l'innovazione e l'apprendimento critico. Sulla base di tali premesse nasce il presente volume con l'intento di fornire uno spaccato su una molteplicità di dimensioni in cui il controllo manageriale e gli indicatori di performance possono essere indagati ed applicati. Da una parte, infatti, lungo il tempo il controllo manageriale è stato oggetto di numerosi e fruttuosi contributi nella letteratura manageriale e organizzativa; dall'altra, la portata della sua applicabilità si è progressivamente estesa al di là dei confini organizzativi, nel senso che la sua logica e i suoi principi hanno ispirato soluzioni per così dire

“analogiche” in contesti ben più ampi di quelli riferibili alla singola organizzazione. Con tale spirito, il volume accoglie dodici approfonditi contributi di cui sono coautori ricercatori ed esponenti del mondo manageriale pubblico e privato. L’eterogenea ma complementare provenienza degli Autori riteniamo sia un punto di forza della curatela nel proporre molteplici, e auspiciamo costruttive, chiavi di lettura del fenomeno del controllo manageriale.

Watch Your Business. Inside the Strategic Management - Stefano Garzella 2011

Product Design and Life Cycle Assessment - Ireneusz Zbicinski 2006

Bibliografia nazionale italiana - 2000

Dynamic Performance Management - Carmine Bianchi 2016-05-02

This book explores how to design and implement planning & control (P&C) systems that can help organizations to

manage their growth and restructuring processes in a sustainability perspective. The book is not designed to enable the reader to become an experienced system dynamics modeler; rather, it aims to develop the reader’s capabilities to design and implement performance management systems by using a system dynamics approach. More specifically, the book shows how to develop system dynamics models that can better support an understanding of: -What is organizational performance and how to frame and measure it; -How to identify and map the processes underlying performance; -How to design and implement a dynamic performance management system and link it to strategic planning; -How to tie strategic resource dynamics to processes and performance indicators; -How to link strategic resources, and performance indicators to responsibility and incentive systems. Using a dynamic performance management

approach can improve an organization's capability to understand and manage the forces driving performance over time, as well as set goals and objectives that may properly and selectively gauge results and match them to the key responsibility areas in the planning process. The dynamic performance management approaches covered in the book are beneficial to performance management analysts, enabling them to frame their professional field within the broader context of the system. The book also includes numerous case studies and dynamic performance management models for providing examples of how dynamic performance management works in practice. In addition, a literature review is included to provide a guideline for further improvements to those readers who wish to develop relevant, specific, and detailed system dynamics modeling skills and to establish the foundation for teaching system dynamics applied to performance

management in organizational and inter-organizational contexts. This is particularly relevant for graduate students who have taken system dynamics courses and need to apply their own skills to business and public management.

Il profilo turistico dei comuni del Parco nazionale del Gargano - R. Gismondi
2007

Organization and Economic Behaviour - Anna Grandori
2002-02-07

Organization and Economic Behaviour presents all the basic elements of organizational theory and behaviour. Different approaches are analysed, with a strong focus on reintegrating sociological, psychological and economic contributions to the subject. This unique volume is clearly written and is designed to address a wide audience, including students and academics, with the following material: * case studies and illustrations * exercises * discussion questions * further

reading suggestions * a glossary.

Measuring Sustainable Development Integrated Economic, Environmental and Social Frameworks - OECD
2004-07-07

The papers in this conference proceedings address the various conceptual, measurement and statistical policy issues that arise when applying accounting frameworks to the concept of sustainable development.

Comuni d'Italia - Pasquale Passarelli 2002

Le frodi aziendali. Frodi amministrative, alterazioni di bilancio e computer crime - 2003

Sustainability and Law - Volker Mauerhofer 2020-07-07

The book discusses sustainability and law in a multifaceted way. Together, sustainability and law are an emerging challenge for research and science. This volume contributes through an interdisciplinary concept to its further exploration. The

contributions explore this exciting domain with innovative ideas and replicable approaches. It combines a variety of authors, from both the public and the private sectors, and thereby guarantees a broad view that enshrines the more theoretical arguments from the academic side as well as stronger practical applicable perspectives. The book provides space for thoughtful expansions of established theories as well as the hopeful emergence of innovative ideas. Moreover, the combination of three to five contributions into the eleven parts respectively aims toward a compression of like minded thoughts. This should lead to an intensification of exchange of viewpoints from different angles on a similar theme. Readers therefore also have the opportunity to concentrate on single chapters, but receive comprised knowledge and a variety of thoughts for new ideas on a particular theme.

ASA 2021 Statistics and Information Systems for

Policy Evaluation - Bruno Bertaccini 2021-12-22

This book includes 40 peer-reviewed short papers submitted to the Scientific Conference titled Statistics and Information Systems for Policy Evaluation, aimed at promoting new statistical methods and applications for the evaluation of policies and organized by the Association for Applied Statistics (ASA) and the Dept. of Statistics, Computer Science, Applications DiSIA "G. Parenti" of the University of Florence, jointly with the partners AICQ (Italian Association for Quality Culture), AICQ-CN (Italian Association for Quality Culture North and Centre of Italy), AISS (Italian Academy for Six Sigma), ASSIRM (Italian Association for Marketing, Social and Opinion Research), Comune di Firenze, the SIS - Italian Statistical Society, Regione Toscana and Valmon - Evaluation & Monitoring.

Cleaner Production - Lennart Nilsson 2007

Il sistema unico integrato a

supporto dei principi contabili internazionali IAS/IFRS -

Vincenzo Piscitelli
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Family Business - Salvatore Esposito De Falco 2016-09-08
This manual aims to provide a consistent teaching tool with the educational objectives of the "Family Business Course: Ownership Governance and Management". At the same time it will also appeal to a wider audience of scholars and, more generally, of readers, to enrich the knowledge of the government of family businesses. Salvatore Esposito De Falco is Professor of Management and he is also Professor of Corporate Governance at the Faculty of Economics, University of Rome "La Sapienza". He has managed numerous ministerial research programs as Coordinator for Global Management of Research Projects and he is the author of numerous publications in international journals concerning corporate governance, strategic alliances

and management of innovation processes. He was visiting scholar at the Department of Management at Baruch College of the City University of New York and at New York University Stern School of Business, as well as visiting professor at Universidad de Huelva, Spain. Moreover, he has been guest editor for three international journals, he participated as Scientific Committee Member in several international conferences and is Editorial Board of six journals (4 international).

Il Sistema dei controlli negli Enti locali - Elena Gori 2013-07
Il sistema dei controlli negli Enti locali è un eterno work in progress. A partire dalla L. 142/1990, attraverso la c.d. Legge La Loggia e la modifica dei criteri di nomina dei revisori, fino ad arrivare al Decreto Enti locali (D.L. 174/2012), c'è stato un susseguirsi di interventi normativi che hanno cercato di implementare e migliorare, di volta in volta, i controlli esterni ed interni. La conseguenza è un sistema dei controlli

complesso e non sempre chiaro: coloro che sono preposti alle verifiche si trovano perciò di fronte ad una mole di adempimenti che percepiscono come formali e non funzionali al loro lavoro quotidiano sebbene la norma, per quanto eterogenea ed in parte contraddittoria e lacunosa, proponga molteplici strumenti che, se ben utilizzati, consentirebbero di migliorare la consapevolezza e la razionalità dell'azione di Governo e di gestione dei Comuni e delle Province. Spetta allora ai singoli enti sfruttare al meglio le opportunità che il legislatore offre loro, implementando un sistema di controlli adeguato alla complessità delle competenze istituzionali che si svolgono sia in via diretta sia attraverso le aziende partecipate. Da qui la volontà di proporre un manuale sui controlli di ampio respiro, che evidenzia collegamenti e sovrapposizioni e, al tempo stesso, delinea gli attori, i tempi e gli strumenti operativi e le loro caratteristiche principali.

Il testo, aggiornato al Decreto Enti locali e al D.Lgs. 33/2013 (Decreto Trasparenza), ha quindi come primo obiettivo quello di illustrare il percorso legislativo, evidenziandone le carenze come anche i punti di innovazione. Il secondo obiettivo è quello di fornire una “lettura” degli strumenti che la normativa e la cultura aziendale oggi propongono ai Comuni ed alle Province nello sforzo di arrivare ad un sistema dei controlli, esterni ed interni, che tuteli il cittadino e permetta ad amministratori e dirigenti di guidare l’Ente locale con la dovuta consapevolezza. Elena Gori, Ricercatore confermato di Economia aziendale presso la Facoltà di Economia dell’Università di Firenze; membro della commissione “Università” del Consiglio nazionale dei dottori commercialisti ed esperti contabili. Stefano Pozzoli, Professore ordinario di Ragioneria delle amministrazioni pubbliche locali presso la Facoltà di Economia dell’Università di

Napoli Parthenope; esperto della Corte dei Conti in materia di Enti locali, membro della commissione per i principi contabili ex legge 196/2009. *La finanza nel governo dell’azienda* - Michele Galeotti 2008

Intellectual Capital, Smart Technologies and Digitalization - Maria Serena Chiacchi 2021-10-13

This book treats intellectual capital, smart technologies, and digitalization processes as levers of corporate competitiveness and global value creation. This book is based on theoretical and practical research output from the STEDIC SIDREA Group. It uses several methodologies to discover features and pillars on intellectual capital such as human capital, relational capital, and structural capital as well as smart technologies such as artificial intelligence, Internet of Things, big data, and digitalization.

La revisione degli enti locali - Marcella Mulazzani 2015

Annuario delle regioni - 2005

Istituzioni locali, performance, trasparenza - Paola Adami
2011

Synergy Value and Strategic Management - Stefano

Garzella 2016-08-29

This book addresses synergy management, which poses an important challenge for firms, advisors and practitioners involved in mergers and acquisitions (M&A). Synergy plays a key role in M&A contexts, both in the decision-making process and, subsequently, in the integration phase. However, despite the fact that synergy value is commonly regarded as one of the key success factors in M&A, research shows that firms generally fail to achieve the expected synergy. The

extant literature is characterized by a lack of comprehensive models of synergy management: the assessment of synergy value remains a “black box” for scholars and practitioners alike. The authors provide a comprehensive framework for synergy management by integrating findings from prior research and various disciplines. The framework highlights the main dimensions of synergy management in mergers and acquisitions, common pitfalls, and new models and tools for avoiding them. As such, the book enriches the M&A literature, offers new insights for scholars, and provides valuable guidelines for practitioners involved in synergy management.

Saggi di storia monetaria - Franco Spinelli 2008