

Syllabus

Course description

Course title	Accounting Performance Measures in the Public Sector
Course code	27069
Scientific sector	SECS-P/07
Degree	Master in Economics and Management of the Public Sector
Semester and academic year	2nd Semester 2017-2018
Year	2nd
Credits	6
Modular	No

Total lecturing hours	36
Total lab hours	Not required
Total exercise hours	Not required
Attendance	suggested, but not required
Prerequisites	Not required
Course page	http://www.unibz.it/en/economics/progs/master/economics_publicsector/courses/default.html

Specific educational objectives	<p>The course refers to the basic educational activities chosen by the student and belongs to the scientific area of Business Administration and Management.</p> <p>The course provides a general overview of performance measurement theories and practices. The students acquire theoretical knowledge regarding the systems and tools applicable for measuring and accounting for public performance. Students will leave the course with a firm understanding of cutting-edge research and thinking about measuring and managing public and non-profit organizations.</p>
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Lecturer	Paolo Perego
Scientific sector of the lecturer	SECS-P/07
Teaching language	English
Office hours	Please refer to the lecturer's web page
Lecturing assistant	Not foreseen
Teaching assistant	Not foreseen
Office hours	
List of topics covered	<ol style="list-style-type: none"> 1) management, strategies, targets and accountability in the public sector; 2) management accounting, performance measurement practices, planning & control;

	<p>3) New Public Management, overall budgets, managing administrative performance;</p> <p>4) Performance Measurement and Performance Management: Instruments and conceptualizations;</p> <p>5) cost accounting in the public sector; investment appraisals;</p> <p>6) Multidimensional performance measurement and the Balanced Scorecard</p> <p>7) Performance evaluation and incentives in the public sector</p> <p>8) Case studies in the public sector.</p>
Teaching format	<p>Class sessions will typically be conducted as a seminar, with a mix of lectures, presentations and discussions. The course will combine two elements:</p> <ul style="list-style-type: none"> • theoretical foundations and real-world examples of performance measurement and evaluation systems • preparation, presentation and discussion of case studies, exercises, reflections and groupworks

Learning outcomes	<p>Knowledge and understanding The course will ground students in the fundamentals of performance measurement and management. It will cover not only how to select appropriate measures, but also how to implement a performance management system and use performance measures in managing an organization</p> <p>Applying knowledge and understanding The students will become able to implement performance measurement systems in complex environments. They will understand under which conditions they can/can't be applied.</p> <p>Making judgments After the course the students will be able to critically assess performance measurement instruments and make judgments about their implementation and use.</p> <p>Communication skills After attending the course, the students will be able to prepare and communicate relevant arguments concerning the performance of public sector institutions to various stakeholders within and outside of the organization.</p> <p>Learning skills After the course the students will be familiar with a set of problem-solving-methods in the field. Furthermore they will be able to conduct further self-directed studies in the area of performance measures in the public sector.</p>
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Assessment	<ol style="list-style-type: none"> 1. final written exam, individual assessment (60% - to test knowledge and understanding); 2. cases and presentations, group assessment (40% - to test knowledge application and ability to make judgments).
Assessment language	English
Evaluation criteria and criteria for awarding marks	<p>Evaluation criteria:</p> <ul style="list-style-type: none"> • relevant for assessment 1: clarity of answers, mastery of language (also with respect to teaching language), ability to summarize, evaluate, and establish relationships between topics; • relevant for assessment 2: ability to work autonomous on a project, creativity, skills in critical thinking, ability to summarize in own words • relevant for assessment 2: originality, motivation, plausibility of judgments
Required readings	To be announced
Supplementary readings	To be announced