



Pianificazione Programmazione E Controllo

**IACOVIELLO GIUSEPPINA,MARASCA
STEFANO,PAOLINI
ANTONELLA,CHIUCCHI MARIA
SERENA,DEL BENE LUCA,GATTI
MARCO,DE SANTIS
FEDERICA,CAPODAGLIO
GIANFRANCO,PETTINARI
GIUSEPPINA,SOVERCHIA MICHELA**

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Management Control System in Smart and Sustainable Firms Domenica Lavorato, 2025-02-26 In today's competitive environment smart technologies are increasingly recognized as key enablers of corporate sustainability. In this new context corporate management control systems integrate with the issues of smart technologies sustainability and inter and intra organizational collaboration as the driving elements of the firm of the future. This book proposes a management control framework for today's firms. It investigates the effectiveness of traditional management control systems in today's competitive environment and identifies potential limitations that may hinder their ability to effectively monitor modern organizations. Furthermore, the book explores whether these systems can be improved with complementary tools or if entirely new mechanisms are required. The book argues the need to adopt a new approach to control and a different lens for evaluating the activity of guiding the achievement of corporate objectives paving the way for the conceptualization of a new management control system.

Le politiche di formazione e sviluppo nella gestione strategica delle risorse umane. Il caso dell'Università della Calabria Raffaele Caiafa, 2009-03-30T00:00:00+02:00 365 675 *Il budget e il processo di pianificazione programmazione e controllo aziendale* Domenico Gullace, 1995 *Moduli enti locali 2007. Bilanci, gestione, controllo servizi*, 2007 **Enti locali 2009. Bilanci, gestione, controllo, servizi** Antonino Borghi, Giuseppe Farneti, Piero Criso, 2009

Adeguati assetti organizzativi, amministrativi, contabili per prevenire la crisi Andrea Panizza, 2023-12-01 La guida descrive gli adeguati assetti organizzativi amministrativi e contabili dell'impresa tenendo conto delle nuove disposizioni introdotte con l'entrata in vigore della versione definitiva del Codice della Crisi d'Impresa e dell'Insolvenza. ADEGUATI ASSETTI ORGANIZZATIVI AMMINISTRATIVI E CONTABILI PER PREVENIRE LA CRISI offre un'attenta analisi su l'importanza degli adeguati assetti aziendali e il loro ruolo nei contesti di crisi. Sono forniti contributi riguardo l'analisi e la classificazione delle cause di crisi nonché indicazioni sugli approcci per affrontare le situazioni di crisi, la gestione dei rischi aziendali e il sistema di controllo interno nonché le responsabilità e i doveri nell'ambito di una corretta applicazione di quanto previsto in materia di assetti organizzativi per la gestione d'impresa, la rappresentazione dell'apparato amministrativo contabile e la corretta implementazione degli stessi anche nell'ottica di una tempestiva emersione della crisi. L'importanza delle informazioni non finanziarie nell'ambito dell'assetto amministrativo contabile, i recenti sviluppi normativi europei in termini di sostenibilità e gli indicatori più importanti, lo scambio informativo fra impresa e banca, gli elementi necessari per una corretta comunicazione a fronte dell'implementazione degli assetti, l'implementazione di assetti adeguati nel rispetto dell'applicazione del principio di proporzionalità con riferimento alla natura e alla dimensione dell'impresa con particolare focus sulle Micro Piccole e Medie Imprese (MPMI), l'adeguatezza e corretta applicazione degli assetti nelle società pubbliche tra TUSP e CCII. **Modulo Enti Locali - Bilanci Gestione Controllo Servizi** Antonino Borghi, Piero Criso, Giuseppe Farneti, 2012-06-19 Il volume fornisce una chiave d'accesso alla complessa gestione dell'ente locale in relazione a macro

settori di attività di massima importanza quali Bilancio Gestione finanziaria Programmazione e controllo Revisione Valutazione del personale e dei dirigenti Forme di gestione dei servizi pubblici locali L'edizione 2012 si caratterizza per un'ampia rivisitazione delle parti relative alla gestione dei servizi pubblici locali tramite organismi partecipati oltre al consueto aggiornamento dei contenuti alla luce delle disposizioni della manovra finanziaria 2012 e i vari decreti e di altri interventi legislativi in materia emanati fino al 26 aprile 2012 tenendo conto anche dei più significativi orientamenti ministeriali e pronunce giurisprudenziali STRUTTURA Sez I Dal bilancio al controllo Bilancio di previsione Gestione finanziaria Investimenti e fonti di finanziamento Debiti fuori bilancio Salvaguardia degli equilibri di bilancio Trasferimenti statali Entrate extratributarie Avanzo e disavanzo di amministrazione Servizio di tesoreria Sistema di tesoreria unica Esecuzioni pignoramenti sequestri Enti strutturalmente deficitari Risanamento finanziario Patto di stabilità interno Medie nazionali e classi demografiche Relazione previsionale e programmatica Piano esecutivo di gestione Rendicontazione dei risultati gestionali Tabelle dei parametri annesse al conto del bilancio Inventari Conto del patrimonio Conto economico e prospetto di conciliazione Programmazione e controllo Revisione Valutazione dei dirigenti e del personale non dirigente Armonizzazione dei bilanci Piano generale di sviluppo Bilancio di mandato e bilancio sociale Sez II Organismi partecipati Sistema della partecipazioni societarie degli enti locali Servizi pubblici locali principi generali Forme di gestione dei servizi pubblici locali a rilevanza economica e privi di rilevanza economica Normative di settore Servizi e attività strumentali Bilancio consolidato Completa l'opera un accurato e funzionale Indice analitico

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