

Programmazione E Controllo Economia Uniparthenope

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.

A collection of poetry by the literary essayist and poet examines the durability and endurance of the human condition when forced to confront painful situations.

365.1221

***Outcome-Based Performance Management in the Public Sector
Non-financial Disclosure and Integrated Reporting***

Il contributo dell'analisi dei costi

***National Judges As EU Law Judges: The Polish Civil Law System
Network, Innovation and Strategy Perspectives***

Animal Diversity

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 .

365.460

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.

Comuni d'Italia

Sustainability and Law

Family Business

Entrepreneurial Connectivity

Emerging Issues and Opportunities

Alcuni contributi a partire dalle Guide operative OIC

1820.174

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 auspichiamo costruttive, chiavi di lettura del fenomeno del controllo manageriale.

In National Judges as EU law Judges: The Polish Civil Law System Urszula Jaremba examines the way civil judges in Poland function as decentralised EU judges. To this end, the author employs legal and empirical - that is to say quantitative and qualitative ? methodology and theory.

I processi di standardizzazione in azienda. Aspetti istituzionali, organizzativi, manageriali, finanziari e contabili

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

Intellectual Capital, Smart Technologies and Digitalization Ownership Governance and Management

Statistical Methods for Business and Industry

Performance Measurement and Management Control

*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.*

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).

Data mining can be defined as the process of selection, exploration and modelling of large databases, in order to discover models and patterns. The increasing availability of data in the current information society has led to the need for valid tools for its modelling and analysis. Data mining and applied

statistical methods are the appropriate tools to extract such knowledge from data. Applications occur in many different fields, including statistics, computer science, machine learning, economics, marketing and finance. This book is the first to describe applied data mining methods in a consistent statistical framework, and then show how they can be applied in practice. All the methods described are either computational, or of a statistical modelling nature. Complex probabilistic models and mathematical tools are not used, so the book is accessible to a wide audience of students and industry professionals. The second half of the book consists of nine case studies, taken from the author's own work in industry, that demonstrate how the methods described can be applied to real problems. Provides a solid introduction to applied data mining methods in a consistent statistical framework Includes coverage of classical, multivariate and Bayesian statistical methodology Includes many recent developments such as web mining, sequential Bayesian analysis and memory based reasoning Each statistical method described is illustrated with real life applications Features a number of detailed case studies based on applied projects within industry Incorporates discussion on software used in data mining, with particular emphasis on SAS Supported by a website featuring data sets, software and additional material Includes an extensive bibliography and pointers to further reading within the text Author has many years experience teaching introductory and multivariate statistics and data mining, and working on applied projects within industry A valuable resource for advanced undergraduate and graduate students of applied statistics, data mining, computer science and economics, as well as for professionals working in industry on projects involving large volumes of data - such as in marketing or financial risk management.

Concepts and Cases that Redefine Corporate Accountability

You are Here

Modelli teorici ed evidenze empiriche

Innovative Concepts and Practices

Il Sistema dei controlli negli Enti locali

L'armonizzazione contabile delle Regioni, degli Enti locali e dei loro organismi

365.692

"Animal Diversity is tailored for the restrictive requirements of a one-semester or one-quarter course in zoology, and is appropriate for both nonscience and science majors of varying backgrounds. This Ninth edition of Animal Diversity presents a survey of the animal kingdom with emphasis on diversity, evolutionary relationships, functional adaptations, and environmental interactions"--

Il sistema dei controlli negli Enti locali è un eterno work in progress. A partire da L. 142/1990, attraverso la c.d. Legge La Loggia e la modifica dei criteri di nominazione 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 trovano perciò di fronte ad una mole di adempimenti che percepiscono come farraginosi e non funzionali al loro lavoro quotidiano sebbene la norma, per quanto eterogenea ed in parte contraddittoria e lacunosa, proponga molteplici strumenti che, se bene 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 evidenzi collegamenti e sovrapposizioni e, al tempo stesso, delinea gli attori, i tempi, 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. 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. I sistemi di programmazione e controllo nella conoscenza dei rischi nei processi operativi

Synergy Value and Strategic Management

Pesca responsabile e sostenibile in Adriatico

Organization and Economic Behaviour

Il sistema unico integrato a supporto dei principi contabili internazionali IAS/IFRS

Bibliografia nazionale italiana

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.

This book explores how entrepreneurial networks provide the basis for individuals and firms to compete based on knowledge asymmetries. This book states that this is crucial in the increasingly interdependent world where social capital influences potential market performance. This edited book focuses on future trends regarding entrepreneurial networks in terms of social, cultural and market connections thereby bridging the entrepreneurship, strategy and network literature. This book provides a practical way to capture market changes as networks evolve to a more digital format. The impact of innovation and strategy on these market developments will be discussed in each chapter as a way to understand performance. 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.

Il rischio di combinazione delle risorse economiche

Accounting Information Systems for Decision Making

Revisione e controlli negli enti locali. Temi, problemi, applicazioni

Antecedents and Perspectives for Organizations and Stakeholders

La finanza nel governo dell'azienda

Applied Data Mining

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 most exemplary papers that were presented at the most recent conference.

365.981

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 ensures more theoretical arguments from the academic side as well as stronger practical applications from different perspectives. The book provides space for thoughtful expansions of established theories and ideas 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 disciplines 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.

La revisione degli enti locali

Temi, problemi, applicazioni

Il profilo turistico dei comuni del Parco nazionale del Gargano

Il controllo manageriale e gli indicatori di performance dentro e fuori le organizzazioni
Aspetti istituzionali, organizzativi, manageriali, finanziari e contabili. Atti del X Convegno nazionale di Aidea Giovani Dipartimento di Studi Aziendali Università degli studi di Napoli Parthenope 17-18 marzo 2005

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

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.

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.

This book critically examines the implementation and adoption of integrated reporting (IR) in organizations and corporations. A relatively new area of policy and practice, IR has rapidly gained considerable prominence since the formation of the International Integrated Reporting Committee in 2010. The book analyzes the outcomes and benefits as well as the shortfalls of integrated reporting. It offers an introduction to the foundations of IR and a

comprehensive overview of its use through a number of detailed case studies. Lastly, it discusses the outlook for further developments in sustainability accounting and reporting.

Integrated Reporting

Annuario delle regioni

Alcuni contributi di studio

Theoretical Framework and Empirical Evidence

applicazione del Codice FAO nelle marinerie dell'Emilia Romagna

Ragioneria pubblica. Il «nuovo» sistema informativo delle aziende pubbliche

365.1234

365.1188

Le performance delle aziende pubbliche tra misurazione, trasparenza e accountability

Watch Your Business. Inside the Strategic Management

General and Specific Aspects

Verso la riforma delle norme in materia di bilancio di esercizio. Alcuni contributi a partire dalle Guide operative OIC

Campania

Saggi di storia monetaria