

Programmazione E Controllo Economia Uniparthenope

365.1221

This book presents a collection of original research papers addressing the relationship between information systems (IS) and innovation. “Open”, “Smart” and “Network” are three keywords that are currently guiding information systems (IS) innovation, enhancing IS potentialities and their ability to support decision-making processes. The book discusses the relevance of these three new concepts in connection with technological and organizational innovations (i.e. cloud, smart technologies and networking), and the role they play in the development of accounting and management information systems. The book’s primary aim is to investigate how these innovations could influence information systems (with a particular focus on accounting and management information systems) by enhancing their information potentialities and improving accounting methodologies, performance measurement systems, data management, information systems architectures, and external and internal reporting. The book is based on a selection of the best papers—original double-blind reviewed contributions—presented at the 2016 Annual Conference of the Italian Chapter of the Association for Information Systems (AIS).

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

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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.

1820.174

The creators of the Balanced Scorecard apply their proven approach to corporate level strategy and offer a framework for aligning all of a company's individual

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business units with the organizations' overall strategy to ensure optimal business performance.

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365.692

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).

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

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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 evidenzii 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

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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.

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.

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365.1188

This book documents and compares the experiences of a wide range of universities across the five continents with regard to sustainable development, making it of special interest to sustainability researchers and practitioners. By showcasing how integrative approaches to sustainable development at the university level can be successfully employed to bridge the gaps between disciplines, the book provides a timely contribution to the literature on sustainability and offers a valuable resource for all those interested in sustainability in a higher education context.

"This introduction to the biology of standing waters integrates the effects of abiotic constraints and biotic interactions at both the population and community level, and examines how the distribution and success of different organisms in this freshwaterhabitat can be explained and predicted"--Provided by publisher.

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

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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

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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 was born from the desire to analyze the role of social recruitment in human resources management. The first chapter analyzes theoretical background of social media communication and focuses on the trend to make use of these instruments in SMEs and public and non-profit sectors. The second chapter explores an analysis of social sphere through three perspectives: a) how it has changed the identity of individuals; b) the relationship between social media and aspects of personality; c) the correlation between social media and cultural dimensions. The third chapter, focuses on the advantages and limitations of social recruitment and examines how employer branding can be used strategically in order to attract potential candidates. The relationship between social network and recruitment has been analyzed through empirical research on public and non-profit sector and SMEs (using Cranet data) in the fourth chapter. The last

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chapter analyzes the competitive advantage which social recruitment can generate

La finanza nel governo dell'aziendaApogeo EditoreVerso la riforma delle norme in materia di bilancio di esercizio. Alcuni contributi a partire dalle Guide operative OICAlcuni contributi a partire dalle Guide operative OICFrancoAngeli
365.1209

Comprising a selection of articles dedicated to disaster management this volume focuses on the challenges arising from extreme natural phenomena and descriptions of methods for assessing their occurrence probability and of measures for mitigating their intensity and detrimental effects. The first group of articles describes general strategies for risk assessment and mitigation, providing examples in the context of various kinds of natural disasters. The economic impact of mitigation measures, communities' differing coping capabilities, human attitudes towards relocation and possible links to climate change are among the topics considered. Natural strategies are outlined in the contexts of Turkey, Brazil and United Arab Emirates. The second part of the book is concerned with disasters from specific natural causes starting with a group of ten articles on floods. The corresponding contributions address flood frequency, vulnerability and resilience of communities, response of small and medium enterprises, risk in terms of financial losses, private investment participation to mitigation measures, assessment of design solutions against flood hazard, sleeper dykes as a means of reducing risk, preparedness of hospitals, causes of highway flooding and their relative importance, and impact of floods on poor communities. The third set of articles are related to earthquake-related hazards describing, in particular, an analysis tool providing integrated risk, coping capacity and management output, a method for assessing vulnerability considering key contributing factors, a technique

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for urban aftershock management and damage assessment, and neural network modelling to estimate tsunami damage. Finally, a group of three articles address issues related to landslides, namely, slope management as a means of reducing risk and losses, early warning based on rainfall data, and hazard prediction using favourability function modelling and spatial target mapping software. Providing a unique global perspective this volume focuses on recent developments over a wide range of topics that cannot be found in similar, currently available, publications in this field. This is a valuable addition to the relevant literature available to researchers and engineers working on risk assessment and mitigation of natural disaster intensity and consequences. It will appeal of those working in academic and research environments as well as governmental, professional, national and international organisations.

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This book explores the diversity of topics, views and perspectives focused on the relationship between information systems, organizations and managerial control. It brings together theories and practices by a diverse group of scholars working in different disciplines: organization, management, accounting, information systems development, human-computer interaction. The volume is divided into three sections, each one focusing on a specific theme: organizational change, innovation and information and communication technologies; organizational control, accounting and information systems; information, knowledge and project management practices. The book is based on a selection of the best research papers - original double blind peer reviewed contributions of the annual conference of the

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Italian chapter of AIS, held in Milan, Italy in December 2013.

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,

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in cui vengono illustrate le evidenze empiriche relative a un campione significativo di aziende sanitarie nazionali. 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

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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

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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.

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.

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