



**Academic Year 2016-2017**

**Syllabus**

**Global Management**

**CFU 12**

**1<sup>st</sup> module: Prof. George Iatridis**

**2<sup>nd</sup> module: Prof. Denita Cepiku**

### **Course Description**

The Course is divided into two Modules: International Corporate Management and Global Public Management).

The International Corporate Management module of this course is designed to provide participants with a basic understanding of financial accounting. Specific attention will be devoted to the preparation, analysis and interpretation of financial information and financial statements. The focus will be on the four financial statements used by external stakeholders for decision making purposes. By the end of this module, students should feel comfortable with reading a company's annual report and be able to make comparisons with other firms across different time periods.

Public management has been part of the globalization process as attested by public sector reform models such as the New Public Management in the late 1980s and Public Governance in the early 1990s that have affected, although with different pace and approaches, almost every country in the world.

In developed countries, the mid-1970s crisis stimulated an international conversation, led by the OECD Public management Committee that public sector reform should be a policy field in its own right. In developing countries, development organizations such as the UNDP and the World Bank realized that economic performance depended on an effective and efficient public sector and adopted and promoted the New Public Management model as well. Finally, also post-communism countries joined the managerial wave of modernization.

While the current global economic crisis has highlighted the fact once again that economic performance hinges on an effective public sector, models of reform have changed shifting from market-type mechanisms to networked approaches.

The course examines both the theoretical frameworks underlying public sector reforms in the past thirty years and the empirical evidence gathered so far. Particular emphasis will be put on the role of international institutions and on the context-dependency issue by examining the dynamics of “policy transfer” and “policy diffusion” and the spread of so-called “best practices”.

Issues addressed during the course refer to the way in which globalization affects structure and purpose of governments, administrative reforms implemented to respond to globalization and their impact.

Emerging theories guiding public management at the global level will also be discussed such as networks and public-private partnerships, co-production and open innovation.

Finally, the potential contribution of strategic foresight in public management will be discussed, as an approach able to overcome the main weaknesses of the previous modernization attempts.

### **International Corporate Management (1st Module)**

#### **Teaching method**

Lecture 60%

Exercises and Discussion 40%

Knowledge and understanding:

- Advanced knowledge and understanding of financial reporting.

Applying knowledge and understanding:

- Ability to apply the international accounting principles to various business situations.
- Ability to analyse financial statements and communicate the results of the analysis according to international professional standards.

#### Making judgments

- Ability to analyse the reporting and economic consequences of various possible accounting treatments and to make a motivated recommendation as to the most appropriate one in a specific situation.

#### Communication skills

- Ability to communicate effectively in writing about technical and quantitative matters, even to non-specialised readers.

#### Learning skills

- Ability to search for and find the regulatory and economic information necessary for completing financial and reporting analysis.

### Schedule of Topics

Topic 1	Introduction, review syllabus
Topic 2	Nature of accounting
Topic 3	Measuring financial position
Topic 4	Measuring financial performance
Topic 5	Recording transactions
Topic 6	Accrual accounting and financial statements
Topic 7	Statement of cash flows
Topic 8	Accounting for sales
Topic 9	Inventories
Topic 10	PPE
Topic 11	Financial analysis

### Textbook and Materials

- Horngren, Sundem, Elliot and Philbrick, Introduction to Financial Accounting, Prentice Hall, 11th edition
- Recent annual reports of selected companies

## Global Public Management (2<sup>nd</sup> Module)

### Teaching method

The course includes lectures, case study discussions involving out of the class readings, and group work on selected problems, followed by presentation of main findings.

This course will provide students with a mixture of theoretical and class discussion on global trends as they relate to public management and public administration.

At the end of the course, students will be able to:

- Describe, explain and provide a critical assessment of public management reforms at the global level.
- Analyse international policy networks around public sector reform and policy dynamics.

## Topics

### *Introduction to Global Management*

Topic 1	Intro to the course: collective problems and tentative answers at the global level. Needs and value creation by organizations. Private, public, non profit specificities.
Topic 2	Non profit management. Global issues (philanthropy)
Topic 3	Public administrations and public management
Topic 4	Social enterprises and hybrid organizations
Topic 5	Main managerial functions: strategic management
Topic 6	Main managerial functions: organization, leadership and HRM
Topic 7	Main managerial functions: information systems & performance management
Topic 8	Corporate Social Responsibility
Topic 9	Public management responses to the global crisis
Topic 10	Global sustainability as a condition and a potential competitive advantage. Strategies and tools.

### *Global Public Management*

Topic 1	Public management as a policy field. Global trends: New Public Management and the Public Governance.
Topic 2	Public sector reforms in OECD countries in the past three decades.
Topic 3	International institutions and policy diffusion.
Topic 4	Global public management key actors: international institutions.
Topic 5	Management reforms in global institutions.
Topic 6	Public management data at the global level
Topic 7	Collaborative governance: networks, co-production & user innovation.

### **Textbook:**

The Routledge Handbook of Global Public Policy and Administration, 2017

<https://www.routledge.com/The-Routledge-Handbook-of-Global-Public-Policy-and-Administration/Klassen-Cepiku-Lah/p/book/9781138845220>

### **Additional non-compulsory readings**

- Slides and materials made available through the course website.
  - Hood, C. (1995). The “New Public Management” in the 1980s: variations on a theme. *Accounting, organizations and society*, 20(2), 93-109.
  - Matheson, A., & Kwon, H. S. 2003. Public sector modernisation: A new agenda. *OECD Journal on Budgeting*, 3(1), 7-24.
  - Frederickson, H. G. (2005). Whatever happened to public administration. Governance, governance everywhere. Chapter 12, *The Oxford Handbook of public management*, 282.
  - Kettl, D. F. 2000. *The global public management revolution: A report on the transformation of governance*. Brookings Institution Press. Second Edition.
  - Osborne, S. P. (ed.). 2010. *The New Public Governance?: Emerging Perspectives on the Theory and Practice of Public Governance*. Abingdon, UK: Routledge.
  - Pollitt, Christopher and G. Bouckaert. 2000. *Public Management Reforms: A Comparative Analysis*. Oxford: Clarendon Press.
  - Schiavo-Campo, Salvatore and Hazel M. McFerson. 2008. *Public Management in Global Perspective*. Armonk, NY: M.E. Sharpe. ISBN: 978-0-7656-1726-2
-

## Assessment of Global Management Exam

### 1<sup>st</sup> module: International Corporate Management

Written exam (60%): Midterm (30%) – Final exam (30%)

Group assignment (30%) – 10 groups of 4 people

Participation (10%)

### 2<sup>nd</sup> module: Global Public Management

Written exam. The final grade refers to preparation on lectures and seminars, classroom case study discussions and individual/group essay.

Non-attending students will be assigned reading, set assignments and take a final exam.

### Office hours

Upon appointment by email

Prof. Iatridis [giatridis@uth.gr](mailto:giatridis@uth.gr)

Prof. Cepiku [cepiku@economia.uniroma2.it](mailto:cepiku@economia.uniroma2.it)

**NOTE:** Since the course is provided for a limited number of students, **Erasmus and non-Global Governance students** who would like to attend this course and take this exam need to contact the Secretariat of Global Governance by e-mail [global.governance@uniroma2.it](mailto:global.governance@uniroma2.it) for registration and sign the Code of Conduct.