



**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.

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	Title	Book Chapter
1	Introduction: nature of accounting and IFRS	1 & 3
2	Financial Statements: balance sheet and income statement	2
3	Statement of cash flows and cash management	5
4	Property, plant and equipment	10
5	Inventories	9
6	Receivables	8
7	Leasing	11
8	R&D costs	2
9	Long-term liabilities	12
10	Revenue recognition	4
11	Financial analysis	6

## Textbook and Materials

- S. David Young & Jacob Cohen (2013), 'Corporate Financial Reporting and Analysis: A Global Perspective', Chichester: John Wiley
- 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.

## Schedule of Topics

Topic 1	Intro to the course: collective problems and tentative answers at the global level. Syllabus review.
Topic 2	Needs and value creation by organizations. Private, public, non profit specificities.
Topic 3	Public sector, public administrations. Public management.
Topic 4	Public management as a policy field. Global trends: New Public Management and the Public Governance.
Topic 5	Non profit management. Global issues (philanthropy) (guest lecture)
Topic 6	Social enterprises and hybrid organizations (guest lecture)
Topic 7	Public sector reforms in OECD countries in the past three decades. Group works.
Topic 8	Strategic management in the public sector. The Bronx case study.
Topic 9	Stakeholder management in the public sector.
Topic 10	Public management data at the global level: group work
Topic 11	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>

Attending students: [chapters 1, 13, 14, 16, 25, 26, 27] and ppt slides (where ‘compulsory reading’ is specified in the title).

Non attending students: in addition to the above: chapters 1-5 & 11

### Additional non-compulsory readings

- Slides (‘non-compulsory reading’ specified in the title) 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.
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## Assessment

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

Midterm (30%) – Final exam (30%) – 4 weekly assignments (10% each, 40% total)

#### ATTENDING STUDENTS

Attending students are those that will have passed the four assignments (10% of the final grade each one of them) and the mid-term (30% of the final grade) with a total weighted average greater than 18/30. Attending students will be able to decide when to give the final exam (30% of the final grade), if in the first or second Summer session.

#### NON-ATTENDING STUDENTS

Non-attending students are those who have not taken or passed the assignments and/or the mid-terms, or rejected the grade of assignments and midterm or rejected the first summer session exam with final. They will have the possibility to take a different final, larger than the one for attending students, worth 100% of the points. This final will be longer in time than the one for attending students.

Non-attending students will carry its Accounting grade to the September session. Students will take a unique 100% Exam.

### 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.

For non-attending students the final grade will be 100% based on the written exam alone.

**Final grade:** The final grade for the Exam of Global Management is the average of the grades obtained in the two Modules during the Summer/September session.

You will be able to keep the results of midterms and of one of the modules only if you complete the whole exam in the Summer session, otherwise you will have to retake both modules' exams in the September session.

#### 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 or non-Global Governance students** who would like to attend the course need to contact the Secretariat of Global Governance by e-mail [global.governance@uniroma2.it](mailto:global.governance@uniroma2.it) for registration and inform the Professor of the course. They are required to sign a code of conduct like all Global Governance students, accepting all values and rules. Please read it carefully before enrolling. Please notice that attendance is required from the very first lesson and only 3 absences are permitted to take the exams as attending student.