## ECONOMIA AZIENDALE - LEZIONE 11 Dott. Fabio Monteduro. Dott.ssa Sonia Moi. Dott.ssa Irene Salerno

#### Pianificazione, programmazione e controllo

#### Introduzione

Nelle precedenti lezioni, abbiamo visto che l'economia aziendale, secondo Zappa, umisce la dottrina della gestione a quella dell'organizzazione economico-aziendale. Secondo tale impostazione, quindi, l'economia aziendale è composta dalla ragioneria, ossia la registrazione, la rappresentazione e l'interpretazione dei dati e dei risultati delle operazioni aziendali, dalla tecnica amministrativa (o gestione) ovvero quelle le operazioni economiche, combinate e collegate, da intraprendere o intraprese, per l'ottenimento degli scopi aziendali e dall'organizzazione aziendale che, come abbiamo avuto modo di analizzare, si occupa delle combinazioni dei fattori materiali e immateriali che operano nell'azienda, la struttura organizzativa e le relative funzioni aziendali. Secondo tale impostazione, la pianificazione, programmazione e controllo, rientrano in quella che può essere considerata la categoria della tecnica amministrativa (la gestione d'azienda).

Nelle pagine che seguono, verrà illustrato il concetto di "ciclo di programmazione e controllo" e verrà analizzato il perché riveste un'importanza fondamentale per le aziende.

#### Il ciclo di programmazione e controllo

I Sistemi di Pianificazione e Controllo permettono ai manager, ai vari livelli, di accertarsi che la gestione si stia svolgendo in condizioni di efficienza ed efficacia tali da permettere il raggiungimento delle finalità istituzionali (ed il soddisfacimento dei bisogni). Pertanto, come già stato analizzato, è necessario individuare i bisogni e le necessità degli stessi e, rispetto a questi, si reperiscono le risorse necessarie e si attiva il processo produttivo. Come si evince dalla figura 1, è necessario capire se tutto quello che viene posto in essere dall'azienda, sia essa pubblica o privata, è efficiente nell'uso delle risorse ed efficace nel risultato. Avendo delle risorse a disposizione, bisogna effettuare una valutazione di efficienza, cioè capire se si sta facendo in modo che ciascuna di queste risorse sia sfruttata e valorizzata al massimo, valutando quindi il rapporto tra quanto l'azienda produce rispetto alle risorse che ha a disposizione (quantità di output/quantità di input). Un altro tipo di valutazione da fare è quella di efficacia, che permette di verificare se, attraverso la

Un altro tipo di valutazione da fare è quella di efficacia, che permette di verificare se, attraverso la produzione di un dato bene e/o servizio, l'azienda sia riuscita a rispondere ad uno o più bisogni precedentemente individuati (obiettivi attesi/risultati ottenuti).

La valutazione dell'efficacia e dell'efficienza non è però sufficiente all'azienda per capire se ha realizzato una gestione corretta della propria attività.

C'è infatti un terzo elemento da tenere in considerazione, l'economicità, condizione che riguarda la capacità di un'azienda di persistere nel tempo e di perseguire le finalità per cui è nata.

L'attività di programmazione e controllo è, quindi, di fondamentale importanza per un'azienda che, nel corso della gestione, può incontrare alcune condizioni di criticità (mancanza di risorse, obiettivi diversi e confliggenti, molteplicità di soggetti da gestire, numerosità di competenze richieste, ecc.) anche nel caso in cui si tratti di un contesto di successo.

# Programmazione E Controllo Economia Uniparthenope

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