



UNIVERSITÀ  
DEGLI STUDI DI MILANO-BICOCCA

## SYLLABUS DEL CORSO

### Fondamentali di Controllo e Gestione - 1

2021-3-E1802M122-E1802M133M-T1

---

#### Learning objectives

The course provides a theoretical introduction on company budget and management control and practical exercises about the methodologies used for the determination of costs, budgets and financial report making. The course is the study of production, sales and structural budgets and the company financial reporting.

#### Contents

##### Business planning and control systems

##### The budget

Budget and policies

Budget and company cycles

Consolidated plan of sales, production and stocks

##### The budget of the production system

The structure

Inputs

Costs related and other costs

Human resources budget

Production budget

**Commercial budget or  
distribution system budget**

Revenue and credit sales

Sales budget

Trade costs variables

Commercial investments

Fixed costs

Contribution margins

**Central structure budget**

The economic budget of central structures

**Company budget and forecast**

Corporate budget summary

Treasury budget

Forecast

**The Financial report system**

Financial reporting structure

Production reporting system

Sales reporting system

Company reporting system

## **Detailed program**

### **Business planning and control systems**

#### **The budget**

Budget and policies

Budget and company cycles

Consolidated plan of sales, production and stocks

#### **The budget of the production system**

The structure

Inputs

Costs related and other costs

Human resources budget

Production budget

#### **Commercial budget or distribution system budget**

Revenue and credit sales

Sales budget

Trade costs variables

Commercial investments

Fixed costs

Contribution margins

### **Central structure budget**

The economic budget of central structures

### **Company budget and forecast**

Corporate budget summary

Treasury budget

Forecast

### **The Financial report system**

Financial reporting structure

Production reporting system

Sales reporting system

Company reporting system

### **Prerequisites**

Have taken the exam in Economia Aziendale and Bilancio

## **Teaching methods**

Lessons and Excel exercises

## **Assessment methods**

Written test and oral examination

## **Textbooks and Reading Materials**

Management control. Management accounting, budget and variant analysis. Silvio Modena. Giuffrè editions, 2021

## **Semester**

second semester march -june

## **Teaching language**

italian

---