

# UNIVERSITÀ DEGLI STUDI DI MILANO-BICOCCA

### **COURSE SYLLABUS**

### **Basics of Management Control - 2**

2021-3-E1802M122-E1802M133M-T2

#### 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 in industrial companies . Methods and cases. Silvio Modina. Giuffrè editions gennaio 2016

#### Semester

second semester march -june

### **Teaching language**

italian