UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Basics of Management Control - 2

2122-3-E1802M150-E1802M151M-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

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Consolidated plan of sales, production and stocks

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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

Silvio Modina, *Controllo di gestione, Contabilità analitica, budget e analisi varianti.* Giuffrè, Milano, 2021

Semester

second semester march -june

Teaching language

italian