



UNIVERSITÀ  
DEGLI STUDI DI MILANO-BICOCCA

## COURSE SYLLABUS

### Planning and Control

2122-2-F7701M118

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#### Learning objectives

The course provides a short theoretical introduction on company budget and management control and many 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

Swot Analysis

Business planning and control systems

The budget

The budget of the production system

Commercial budget or distribution system budget

Central structure budget

Company budget and forecast

The Financial report 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**

Economia Aziendale e Bilancio

### **Teaching methods**

Written test and oral examination

## **Assessment methods**

Lessons and Excel exercises

## **Textbooks and Reading Materials**

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

**2021 Silvio Modena** *Economia delle imprese estrattive, dal suolo, dall'acqua e dall'aria*, FrancoAngeli, Milano

case in e Learning

lecture notes

## **Semester**

second semester feb-jun

## **Teaching language**

italian

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