

# UNIVERSITÀ DEGLI STUDI DI MILANO-BICOCCA

### **COURSE SYLLABUS**

### **Planning and Control**

2324-2-F7701M118

#### 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
reaching methods
The student must during the year, also with other course mates, develop 5 cases as indicated in class
Assessment methods
Lessons and Excel exercises
Textbooks and Reading Materials
2021 Silvio Modina Controllo di gestione, Contabilità analitica, budget e analisi varianti. Giuffrè, Milano
2021 Silvio Modina Economia delle imprese estrattive, dal suolo, dall'acqua e dall'aria, FrancoAngeli, Milano
case in e Learning
lecture notes
Semester
secon semester feb-jun

## Teaching language

italian

### **Sustainable Development Goals**

QUALITY EDUCATION