UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

SYLLABUS DEL CORSO

Strategie e sistema di controllo

2425-816-03

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
Cash Management

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

slide and Excel examples

Assessment methods

written test

Textbooks and Reading Materials

2021 Silvio Modina *Controllo di gestione, Contabilità analitica, budget e analisi varianti.* Giuffrè, Milano
2025 Silvio Modina *Sistemi di pianificazione e controllo aziendale*, Giappichelli, Torino

case in e Learning

lecture notes

Semester

may jul 40 hours

Teaching language

italian

Sustainable Development Goals

QUALITY EDUCATION