UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

COURSE SYLLABUS

Business Analytics

2526-2-F7701M138

Learning objectives

The course aims to provide the theoretical and operational tools for setting up a multidimensional management accounting system, with practical notes on the most important integrated administrative systems on the market today. The course is structurally related to the subsystems (application modules) usually managed in manufacturing companies such as:

- purchasing subsystem - debt cycle
- warehouse subsystem
- human resources subsystem
- production subsystem
- sales revenue subsystem - credit cycle
- treasury subsystem
- tax subsystem
  The setting of the management accounting system, based on the Anglo-Saxon standard cost asset system, is configured to ensure reconciliation with the results of the general accounting system based on the income system and provides data to the management reporting system in order to compare the final results with the budget objectives and highlight the causes of the differences (variant account accounting).

Contents

a) Historical evolution of integrated administrative systems (SAI)
b) Basic architecture of subsystems in integrated administrative systems and configurable administrative systems
c) Accounting dimensions and coding of the chart of account
d) Basic rules for a correct setting of the SAI
e) Accounting developments in management accounting
f) The reporting system
g) Management accounting of CGU (Cash Generating Unit) - Notes

Detailed program

From general accounting to management accounting
The traditional systems of connection between analytical accounting and general accounting
Management accounting in the integrated administrative system (SAI)

- The SAI input system
- Accounting segments and the chart of account
- Accounting developments ("models") of management accounting

- Accounting developments related to production
- Allocation of secondary costs related to industrial service centers
- Allocation of secondary costs related to production structure centers
- Accounting developments related to sales

- Accounting developments related to revenues
- Accounting developments related to the cost of goods sold
- Accounting developments related to commercial variable costs (by job order / by function)
- Accounting developments related to commercial fixed costs (by job order / by function)

- Accounting development related to structural costs (by function)
- Accounting development related to other costs (by function)
- Monthly accounting closing
  The reporting system for the dimensions of control
  Management accounting of CGU (Cash Generating Unit Accounting) - Notes

Prerequisites

Business Administration
General Accounting
Budgeting
Balance Sheet

Teaching methods

Frontal lessons

Assessment methods

The exam will consist of two tests.

Written test
21 closed-ended questions and 3 open-ended questions.

Correct answers to closed-ended questions are worth 1 point; correct answers to open-ended questions are worth 3 points.
Incorrect answers to closed-ended questions are worth 0 points; incorrect answers to open-ended questions can be worth up to - 3 points.
It is mandatory to answer all questions.
Questions that are not answered are worth:

- 1 negative point if closed-ended question
- 3 negative points if open-ended question.

Oral test
To access the oral test, it is necessary to obtain 18 in the written test. In any case, to confirm the grade of the written test if it is higher than 24, the student must take the oral test.

If the student obtains a score higher than 18 but lower than 25 in the written test, he/she can accept the grade of the written test without taking the oral exam.

Textbooks and Reading Materials

Lecture notes (personal and student-edited)

Teacher's slides made available to students
Excerpt from chapter 4 of the text "Programmazione e Controllo" by M. Saita - Giuffrè Ed. - 1996
Excerpt from chapters 1 to 5 of the text "Configurable Enterprise Accounting (CEA) - Il sistema amministrativo configurabile - edited by M. Saita - Giuffrè Ed. - 1996.

The slides and both extracts will be made available to students as teaching material in electronic format on the Elearning page of the course.

Semester

September 2025 - February 2026

Teaching language

Italian

Sustainable Development Goals

QUALITY EDUCATION | DECENT WORK AND ECONOMIC GROWTH | INDUSTRY, INNOVATION AND INFRASTRUCTURE