



UNIVERSITÀ  
DEGLI STUDI DI MILANO-BICOCCA

## COURSE SYLLABUS

### Planning and Control

2526-2-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.

knowledge and understanding: the processes in the company as they occur and the impact on management control.

applying knowledge and understanding: develop the economic and financial budget and the construction of the product and service cost.

making judgements: valutare le performance aziendali.

communication skills: present a company report.

learning skills: the peculiarities of control systems in different types of companies

the peculiarities of control systems in different types of companies

#### 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**

After the characteristics of control in the different types of business have been illustrated, the provision part, the student must during the year, also with other course mates, develop 5 cases as indicated in class interacting with the teacher and colleagues.

### **Assessment methods**

The student presents 5 cases developed independently using Excel and PPT.  
from 0 to 6 points for each case

### **Textbooks and Reading Materials**

**2025 Silvio Modina** *Sistemi di pianificazione e controllo aziendale* Giappichelli, Torino

**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

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