UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

SYLLABUS DEL CORSO

Fondamentali di Controllo e Gestione - 2

2627-3-E1802M150-E1802M151M-T2

Learning objectives

The course provides a theoretical introduction on company budget and management control and 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 management control.
applying knowledge and understanding: the construction of the product and service cost.
making judgements: evaluate company performance
communication skills: present a company report.

Contents

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

Detailed program

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Financial reporting structure
Production reporting system
Sales reporting system
Company reporting system

Prerequisites

Have taken the exam in Economia Aziendale and Bilancio

Teaching methods

Face-to-face lessons

After the characteristics of management control have been illustrated, provisional part,
the student must during the year, even with other classmates, develop a complex budget case using the spreadsheet interacting with the teacher and colleagues

Assessment methods

Written test with 5 numerical questions to be solved in 1 hour
from 0 to 6 points for each exercise
Possible oral integration

Textbooks and Reading Materials

Silvio Modina
Controllo di gestione. Contabilità analitica, Budget e analisi varianti, Giuffrè, 2021

Semester

second semester February -May

Teaching language

Italian

Sustainable Development Goals

QUALITY EDUCATION