

Syllabus

Descrizione corso

Titolo insegnamento	Management Control and Business Planning
Codice insegnamento	47554
Titolo aggiuntivo	
Settore Scientifico-Disciplinare	IEGE-01/A
Lingua	Inglese
Corso di Studio	Corso di laurea magistrale in Ingegneria Industriale Meccanica
Altri Corsi di Studio (mutuati)	
Docenti	prof. Guido Orzes, Guido.Orzes@unibz.it https://www.unibz.it/en/faculties/engineering/academic-staff/person/36819 dott. ing. Fabrizio Bottacin, Fabrizio.Bottacin@unibz.it https://www.unibz.it/en/faculties/engineering/academic-staff/person/37422
Assistente	
Semestre	Primo semestre
Anno/i di corso	2
CFU	5
Ore didattica frontale	24
Ore di laboratorio	24
Ore di studio individuale	77
Ore di ricevimento previste	15
Sintesi contenuti	The course aims to provide students with some key Management Engineering competences. The learning objectives are in particular to introduce engineering students in the fundamentals management accounting and to teach them how to develop a business plan. Specifically, the course deals with the topics of company costs, management accounting

	and business planning. The presented theoretical topics are integrated through targeted application-oriented exercises and cases (including the development of a business plan).
Argomenti dell'insegnamento	Business Planning • Introduction • Business plan structure • Business plan writing and presentation Management Control • Statement of cash flows • The nature of management accounting • The behavior of costs • Full costs and their uses • Additional aspects of product cost systems • Standard costs and variable cost systems • Strategic planning and budgeting • Management accounting system design
Parole chiave	business plan, management control, cash flow statement, costing systems, budgeting
Prerequisiti	None.
Insegnamenti propedeutici	
Modalità di insegnamento	The teaching format is based on frontal lectures, exercises and business cases. In addition to a solid theoretical background, special attention will be dedicated to examples, exercises and case studies discussion.
Obbligo di frequenza	Not compulsory.
Obiettivi formativi specifici e risultati di apprendimento attesi	Knowledge and Understanding: • Advanced understanding of management and business administration • Knowledge of the various tasks, methods and approaches of management accounting • Knowledge of the management models for economic and financial management Applying knowledge and understanding: • Analysis and solution methods • Ability to write a business plan

	• Ability to do advanced resolutions of management accounting tasks Making judgements: • Systems Thinking - overview of the economic and financial organization • Ability to transfer the knowledge and methods learned to real practical applications Communication skills: • Ability to structure, prepare, and present a business plan Ability to learn: • Ability to autonomously extend the knowledge acquired during the study course by reading and understanding.
Obiettivi formativi specifici e risultati di apprendimento attesi (ulteriori info.)	
Modalità di esame	The assessment is based on a written exam (exercises and questions) focused on the management control topic and the presentation of a business plan.
Criteri di valutazione	The final mark is the weighted average of the different parts of the exam (the written exam is weighted twice than the business plan presentation). The assessment of the written part is based on ability to solve simple exercises about the topics of the course, clarity of answers, mastery of language (also with respect to teaching language), ability to summarize and establish relationships between topics. The assessment of the business plan is based on the level of detail and the correctness of the analyses as well as on the oral presentation (clarity and technical language).
Bibliografia obbligatoria	Lecture slides and notes available in the MS Teams group of the course (join code can be found in the Individual Timetable section of MySNS or requested by email to the lecturer).
Bibliografia facoltativa	Antony R.N., Hawkins D.F., Merchant K.A., "Accounting: Text and Cases", Thirteenth Edition, McGraw-Hill International Edition.
Altre informazioni	

Obiettivi di Sviluppo Sostenibile (SDGs)	Città e comunità sostenibili, Innovazione e infrastrutture
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