

Syllabus

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Titul dl curs	Management Control and Business Planning
Codesc dl curs	47554
Titul suplementar	
SSD	IEGE-01/A
Lingaz	Inglese
Curs de laurea	Corso di laurea magistrale in Ingegneria Industriale Meccanica
D'autri cursc de laurea (cursc deberieda)	
Dozenc	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
Assistent didatich	
Semester	Primo semestre
Ann/Agn de stude	2
Credic universitars	5
Ores de insegnament	24
Ores de laboratore	24
Ores de stude individual	77
Ores de riceviment prevedudes	15
Ressumè di contegnus	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).
Argomenc dl curs	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
Paroles clef	business plan, management control, cash flow statement, costing systems, budgeting
Prerequisic aconsiés	None.
Cursc propedeutics	
Modalité de enseignement	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.
Oblianza de frecuencia	Not compulsory.
Obietifs formatifs y competenzes da arjonje	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.
Obietifs formatifs y competenzes da arjonje (informazions suplementares)	
Sort de ejam	The assessment is based on a written exam (exercises and questions) focused on the management control topic and the presentation of a business plan.
Criters de valutazion	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 obligatora	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 aconsieda	Antony R.N., Hawkins D.F., Merchant K.A., "Accounting: Text and Cases", Thirteenth Edition, McGraw-Hill International Edition.

Deplù informaziuns	
OSS	Città e comunità sostenibili, Innovazione e infrastrutture