Syllabus

Kursbeschreibung

Titel der Lehrveranstaltung	Management Control and Business Planning
Code der Lehrveranstaltung	47554
Zusätzlicher Titel der Lehrveranstaltung	
Wissenschaftlich-disziplinärer Bereich	IEGE-01/A
Sprache	Englisch
Studiengang	Master in Industrie- und Maschineningenieurwesen
Andere Studiengänge (gem. Lehrveranstaltung)	
Dozenten/Dozentinnen	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
Wissensch. Mitarbeiter/Mitarbeiterin	
Semester	Erstes Semester
Studienjahr/e	2
KP	5
Vorlesungsstunden	24
Laboratoriumsstunden	24
Stunden für individuelles Studium	77
Vorgesehene Sprechzeiten	
Inhaltsangabe	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).
Themen der Lehrveranstaltung	1. Business Planning - Introduction - Business plan structure - Business plan writing and presentation 2. Management Control - Statement of cash flows - The nature of management accounting - The behavior of costs - Full costs and their uses - Additional aspects of product costing systems - Standard costs and variable costing systems - Strategic planning and budgeting -Management accounting system design
Stichwörter	business plan, management control, cash flow statement, costing systems, budgeting
Empfohlene Voraussetzungen	None.
Propädeutische Lehrveranstaltungen	
Unterrichtsform	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.
Anwesenheitspflicht	Not compulsory.
Spezifische Bildungsziele und erwartete Lernergebnisse	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.
Spezifisches Bildungsziel und erwartete Lernergebnisse (zusätzliche Informationen)	
Art der Prüfung	The assessment is based on a written exam (exercises and questions) focused on the management control topic and the presentation of a business plan.
Bewertungskriterien	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).
Pflichtliteratur	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).
Weiterführende Literatur	Antony R.N., Hawkins D.F., Merchant K.A., “Accounting: Text and Cases”, Thirteenth Edition, McGraw-Hill International Edition.
Weitere Informationen	
Ziele für nachhaltige Entwicklung (SDGs)	Nachhaltige Städte und Gemeinden, Industrie, Innovation und Infrastruktur