



UNIVERSITÀ DI PAVIA

Anno Accademico 2020/2021

PLANNING AND CONTROL	
Enrollment year	2018/2019
Academic year	2020/2021
Regulations	DM270
Academic discipline	SECS-P/07 (BUSINESS ADMINISTRATION)
Department	DEPARTMENT OF ECONOMICS AND MANAGEMENT
Course	BUSINESS MANAGEMENT
Curriculum	PERCORSO COMUNE
Year of study	3°
Period	2nd semester (22/02/2021 - 22/05/2021)
ECTS	6
Lesson hours	44 lesson hours
Language	Italian
Activity type	WRITTEN AND ORAL TEST
Teacher	MOISELLO ANNA MARIA (titolare) - 9 ECTS
Prerequisites	Basic knowledge of a firm's operational logic. Basic knowledge of the main performance control levers. Basic knowledge accounting records logic, principles and models.
Learning outcomes	Introduction to the principles and fundamentals of cost accounting and budgeting
Course contents	The nature and role of management accounting. Product costing: definitional aspects and calculation procedures The cost calculation: job costing, process costing and batch costing. Costing for decision making. Algorithms for operational risk measurement. The control of the business system. The environment of the directional control. The centers of responsibility. Planning and budgeting. The functions of the budget and the conflicts between functions.

	<p>The operating budgets and the financial budgets.</p> <p>The consolidation of the budget and the construction of the budget for the year.</p> <p>Reports and analysis of variances between budget and reports.</p>
Teaching methods	frontal lessons
Reccomended or required readings	Arcari, Programmazione e Controllo, McGraw Hill Education, 2°ed, 2014
Assessment methods	Written and oral examination
Further information	
Sustainable development goals - Agenda 2030	\$lbl legenda sviluppo sostenibile