

Syllabus

Course description

Course title	Management Control and Business Planning
Course code	47534
Scientific sector	ING-IND/35
Degree	Master in Industrial and Mechanical Engineering (LM-33)
Semester	1
Year	2
Academic year	2025/26
Credits	5
Modular	No

Total lecturing hours	24 (16 + 8)
Total lab hours	-
Total exercise hours	24 (16 + 8)
Attendance	Not compulsory
Prerequisites	none
Course page	https://www.unibz.it/en/faculties/engineering/master-industrial-mechanical-engineering/course-offering-2016/?academicYear=2025

Specific educational objectives	<p>The course aims to provide students with some key Management Engineering competences.</p> <p>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.</p> <p>The presented theoretical topics are integrated through targeted application-oriented exercises and cases (including the development of a business plan).</p>
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Lecturer	Prof. Guido Orzes and Dr. Fabrizio Bottacin
Scientific sector of the lecturer	ING-IND/35
Teaching language	English
Office hours	15 (10 + 5)
Teaching assistant (<i>if any</i>)	no
Office hours	-
List of topics covered	<p>1. Business Planning</p> <ul style="list-style-type: none"> ▪ Introduction ▪ Business plan structure ▪ Business plan writing and presentation <p>2. Management Control</p> <ul style="list-style-type: none"> ▪ Statement of cash flows

	<ul style="list-style-type: none"> ▪ 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
Teaching format	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.
Learning outcomes	<p>Knowledge and Understanding</p> <ul style="list-style-type: none"> • 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 <p>Applying knowledge and understanding</p> <ul style="list-style-type: none"> • Analysis and solution methods • Ability to write a business plan • Ability to do advanced resolutions of management accounting tasks <p>Making judgements</p> <ul style="list-style-type: none"> • Systems Thinking - overview of the economic and financial organization • Ability to transfer the knowledge and methods learned to real practical applications <p>Communication skills</p> <ul style="list-style-type: none"> • Ability to structure, prepare, and present a business plan <p>Ability to learn</p> <ul style="list-style-type: none"> • Ability to autonomously extend the knowledge acquired during the study course by reading and understanding.
Assessment	The assessment is based on a written exam (exercises and questions) focused on the management control topic and the presentation of a business plan.
Assessment language	English
Evaluation criteria and criteria for awarding marks	<p>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).</p> <p>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.</p> <p>The assessment of the business plan is based on the level of detail and the correctness of the analyses as well as on</p>

	the oral presentation (clarity and technical language).
Required readings	Lecture slides and notes.
Supplementary readings	Antony R.N., Hawkins D.F., Merchant K.A., "Accounting: Text and Cases", Thirteenth Edition, McGraw-Hill International Edition.