

## DEPARTMENT OF ECONOMICS, MANAGEMENT AND BUSINESS LAW

### COURSE OF STUDY: ECONOMICS AND MANAGEMENT

#### ACADEMIC YEAR 2023-2024

#### ACADEMIC SUBJECT PLANNING, PROGRAMMING AND CONTROL

General information	
Year of the course	First years
Academic calendar (starting and ending date)	I SEMESTER (September 2024 - January 2025)
Credits (CFU/ETCS):	8
SSD	Secs-P/07 Economia aziendale
Language	Italian
Mode of attendance	Not mandatory but highly recommended

Professor/ Lecturer	
Name and Surname	Antonio Nisio
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Department and address	
Virtual room	<a href="https://teams.microsoft.com/l/channel/19%3aG2HOiUNgbb_AgftOa6ELp1K_iDvfBf84RezlKsdjFwg1%40thread.tacv2/Generale?groupId=86ee67b6-6ff7-4438-8804-e286b4668173&amp;tenantId=c6328dc3-afdf-40ce-846d-326eead86d49">https://teams.microsoft.com/l/channel/19%3aG2HOiUNgbb_AgftOa6ELp1K_iDvfBf84RezlKsdjFwg1%40thread.tacv2/Generale?groupId=86ee67b6-6ff7-4438-8804-e286b4668173&amp;tenantId=c6328dc3-afdf-40ce-846d-326eead86d49</a>
Office Hours (and modalities: e.g., by appointment, on line, etc.)	By appointment by email

Work schedule			
Hours			
Total	Lectures	Hands-on (laboratory, workshops, working groups, seminars, field trips)	Out-of-class study hours/ Self-study hours
250	80	0	170
CFU/ETCS			
10			

<b>Learning Objectives</b>	The aim of the course is to introduce the student to the logic and tools of strategic planning, operational programming and management control.
<b>Course prerequisites</b>	Knowledge of business administration, general and applied accounting

<b>Teaching strategy</b>	Lectures; interactive didactics based on company case presentation and exercises.
<b>Expected learning outcomes in terms of</b>	
<b>Knowledge and understand-</b>	- The teaching of programming, planning and control aims to provide

<b>ing on:</b>	students with basic notions about the planning of business activity consistently with the defined strategies and the declination of plans into programs. Moreover, they are supplied acquaintances on how to control in itinere and ex post the correct realization of the plans and the business programs coherent with the strategies adopted from the firms.
<b>Applying knowledge and understanding on:</b>	Through the analysis of cases and the implementation of exercises, the student will develop initial skills and competence in the use of planning, budgeting and management control techniques and tools.
<b>Soft skills</b>	<ul style="list-style-type: none"> <li>• Making informed judgments and choices</li> </ul> <p>The student will be able to independently formulate a judgment on the conditions of economy, effectiveness, and efficiency of firms. Communicating knowledge and understanding</p> <p>At the end of the course, the student must be able to express and communicate, using the characteristic knowledge and technical language acquired during the course.</p> <ul style="list-style-type: none"> <li>• Capacities to continue learning.</li> </ul> <p>The student will develop the ability to independently face new learning paths more in-depth on programming, planning and control.</p>
<b>Syllabus</b>	
<b>Content knowledge</b>	<ul style="list-style-type: none"> <li>- Origins and evolution of management control in Italian and foreign literature</li> <li>- Management and the cost measurement system: a framework</li> <li>- Measuring the full unit cost of a product: resource orientation and the system of cost centers</li> <li>- The activity-based full cost measurement system</li> <li>- Measuring product costs in different production contexts: production to order and continuous flow processes</li> <li>- The system of measurement of the costs to estimated values</li> <li>- The methodologies of analytical accounting</li> <li>- Direct and variable cost measurement systems and operational risk conditions</li> <li>- Economic information to support short-term decision-making</li> <li>- Investment decisions and capital budgeting</li> <li>- Strategic planning and budget: methodological aspects</li> <li>- Economic control and the role of the budget: organizational aspects</li> <li>- Reporting for measuring business performance</li> </ul>
<b>Texts and readings</b>	- ARCARI A., Programmazione e controllo, IV Edizione, McGraw Hill
<b>Notes, additional materials</b>	None
<b>Repository</b>	<a href="https://teams.microsoft.com/l/channel/19%3aG2HOiUNgbb_AgftOa6ELp1K_iDvfBf84RezIKsdjFwg1%40thread.tacv2/Generale?groupId=86ee67b6-6ff7-4438-8804-e286b4668173&amp;tenantId=c6328dc3-afdf-40ce-846d-326eead86d49">https://teams.microsoft.com/l/channel/19%3aG2HOiUNgbb_AgftOa6ELp1K_iDvfBf84RezIKsdjFwg1%40thread.tacv2/Generale?groupId=86ee67b6-6ff7-4438-8804-e286b4668173&amp;tenantId=c6328dc3-afdf-40ce-846d-326eead86d49</a>

<b>Assessment</b>	
Assessment methods	The student will be assessed on learning the logic and tools of strategic

	<p>planning, operational programming and management control. The verification will take place through written test containing open-ended questions and exercises.</p>
<p>Assessment criteria</p>	<ul style="list-style-type: none"> <li>- Knowledge and understanding: Learning the principles of Programming, Planning and Control</li> <li>- Applied knowledge and understanding: Ability to solve practical cases, application problems and exercises related to the above topics.</li> <li>- Autonomy of judgment: Ability to assess the reflections of the knowledge and skills acquired by the student regarding programming, planning and control.</li> <li>- Communication skills: Ability to express and communicate, using the characteristic knowledge and technical language, acquired during the course.</li> <li>- Ability to learn: Ability to study independently the issues related to programming, planning and control.</li> </ul>
<p>Final exam and grading criteria</p>	<p>To assigning the final grade, the following criteria will apply:</p> <ul style="list-style-type: none"> <li>- failure to pass the exam: the candidate does not achieve any of the expected learning outcomes;</li> <li>- grade from 18 to 21: sufficient level (the candidate demonstrates that he has acquired the following learning outcomes: knowledge and understanding of business phenomena related to planning, programming and control; ability to analyze the main management facts; ability to perform exercises related to the main topics of study);</li> <li>- grade from 22 to 24: fully sufficient level (the candidate demonstrates that he has acquired the following learning outcomes: knowledge and understanding of business phenomena related to planning, programming and control; ability to analyze all management facts; ability to perform exercises related to most of the study topics);</li> <li>- mark from 25 to 26: good level (the candidate demonstrates that he has acquired the following learning outcomes: knowledge and understanding of business phenomena related to planning, programming and control; ability to analyze all management facts; ability to perform exercises related to most of the study topics; language properties);</li> <li>- grade from 27 to 29: very good level (the candidate demonstrates that he has acquired the following learning outcomes: knowledge and understanding of business phenomena related to planning, programming and control; ability to analyze all management facts; ability to perform exercises related to most of the study topics; language properties; ability to independently deepen the programming, planning and control issues );</li> <li>- grade 30 and 30 laude: excellent level (the candidate demonstrates that he has fully acquired all the expected learning outcomes)</li> </ul>