
Business Management Laboratory

Finalità

The course proposes to simulate, through practice to realize with arranged IT tools, a plan of implementation of the management control system suitable to support the company in its three fundamental goals:

- planning and control of costs, resources, performances;
- determination and analysis of the profit margins;
- support to the strategic and operating decisions.

Programma

Part 1- General Design of the System: the preliminary analysis of the company; the definition of the strategic plan; the choice of the management control methodologies in view of strategic goals; the definition of the management control objects.

Part 2- Cost Centers Controlling: the construction of the standards of performance in activity based view; the development of the operating costs budget; the periodic monitoring and the variances analysis.

Part 3- Products and Processes Controlling: the construction of the relational structures of the products; the processes modelling; the calculation of the costs for products and processes; the control of the costs of the direct and indirect processes.

Part 4- Sales Controlling: the development of a multidimensional system of analysis for product and market; the planning of the sales based on gross margins; the periodic control of performances.

Part 5- Decisions Controlling: the economic outlooks simulation; the "what if" analyses; the reviewing process of the strategic and operating plan; the methods to optimize the resources, capacity, processes, margins, sales. The integration of the management control in the context of the management information systems.

Attività d'esercitazione

The development of the "implementation project" and the relative practice will be carried out in the laboratory room using the systems "Piano Economico Finanziario" for Business Planning, "CNT" for Controlling and "ARIS" for the Processes Modelling.

Testi consigliati

- R.N. Anthony, D.F. Hawkins, D.M. Macrì, K.A. Merchant, Sistemi di controllo: analisi economiche per le decisioni aziendali, McGraw-Hill, Milano 2004, seconda edizione.
- R.S. Kaplan, D.P. Norton, The Balanced Scorecard – Measures That Drive Performance, Harvard Business Review, Cambridge USA, n.1 gennaio-febbraio 1992.
- A. Varicelli, Dalla strategia all'azione: il collegamento passa per la BSC, in Amministrazione & Finanza, IPSOA, 12/2005.
- Other readings provided by the instructor.