# *. - Business Planning for Start-up*

## Prof. Daniele Maria Ghezzi

***COURSE AIMS AND INTENDED LEARNING OUTCOMES***

 The course introduces to the most relevant concepts of business planning and control systems which support strategic and economic decisions and allow performance evaluation in (agribusiness) organizations.

 At the end of the course students will have acquired an in depth knowledge of concepts and techniques about:

* Basics of managerial accounting
* The nature of costs and cost accounting systems
* Budget systems and processes.
* The business plan as both a strategic process and a tool for the start-up of a new venture or business development.

Students, completed the course, will also be able to make a practical use of the aforementioned concepts with specific reference to their ability to develop a business plan for a start-up, more specifically collecting and analysing information about business strategy planning, costing and pricing and financial forecasts.

***COURSE CONTENT***

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|  | CFU |
| Cost accounting and costing systems; integrating financial and managerial accounting. | 0.5 |
| Cost accounting methods  | 1.0 |
| Budgetary methods and reporting  | 1.0 |
| Business Planning | 1.0 |
| Strategic and competitive analysis. | 0.5 |
| The “making of a strategic plan”. | 1.0 |

***READING LIST***

B. Bowhill, *Business Planning and Control: Integrating Accounting,* *Strategy, and People*, Wiley, 2008.

M. Draebye, *Start-upEntrepreneurship*, BUP, Bocconi University Press, EGEA , 2019.

Integrative readings might be provided during the course by the professor

***TEACHING METHOD***

Teaching methods include formal lectures as well as the discussion of short cases and exercises and company testimonials and other guest speakers. Students are invited to actively participate to lectures and contribute to class discussion. In addition, they might also be required to complete and turn in specific homework assignments which will be counted for final grading.

***ASSESSMENT METHOD AND CRITERIA***

The grading system for attending students is as follows:

Final Group work 50%

Final individual written exam 50 %

The final written exam will consist in open questions/exercises to be answered in 90 minutes.

Not attending students will be required to take a written exam based on the reading list provided by the professor.

***NOTES AND PREREQUISITES***

The students are presumed to be familiar with at least the basic concepts of financial accounting and financial statements, business strategy and marketing.

In case the current Covid-19 health emergency does not allow frontal teaching, remote teaching will be carried out through synchronous or asynchronous procedures that will be promptly notified to students.

***OFFICE HOURS FOR STUDENTS***

Students can meet with Professor Daniele Ghezzi before or after lectures; any other information will be available on Blackboard platform or the Faculty notice board.