

BUDGETING AND BUSINESS PLANNING (6 CFU)

Prof. Salvatore Principale

Syllabus
a.a. 2026-2027

Web sites	https://dei.web.uniroma1.it/it/salvatore-principale
Objectives	The course provides to students' knowledge in the field of business plan as tool of company decision making coming from strategic decision making. Moreover, the course investigates strategic management and planning, strategic scorecard and key performance indicators, several types of corporate plans and sustainable dimensions.
Content	1. Corporate strategic planning and Tools for strategy formulation 2. Strategic scorecard, key performance indicators and business plan and case studies on the strategic scorecard 3. Performance measurement of the business project 4. Organizational structure and center of responsibility 5. Preparing a business plan 6. Industry analysis 7. Market analysis 8. Marketing Plan 9. Management and Organizational Structure 10. Analysis of Financial Projections 11. Simulated business plan: construction, analysis and assessment through descriptive, operative and economical-financial hypotheses combining at minimum two of the previous plans
Expected Learning Outcomes	The results of learning connected with the students who attended successfully to the lectures derive from the ability to build up a business plan (also foreseeing sustainable factors) and assess business ideas starting from the start-up phase and continuing towards the development and maturity phases and corporate recovery phase.
Teaching materials	Lecture slides, case studies, and supplementary materials provided during the lessons. Recommended readings Students are encouraged to consult: Barringer, B. R. (2015). <i>Preparing Effective Business Plans: An Entrepreneurial Approach</i> (2nd Global ed.). Pearson. ISBN: 978-1-292-05967-9.

OFFICE HOURS

- Tuesdays from 14:00 to 16:00
- Before/after class (upon students' request)

EXAMINATION: ORAL

For all exam sessions, the time and room of each session will be communicated at the end of the registration period.