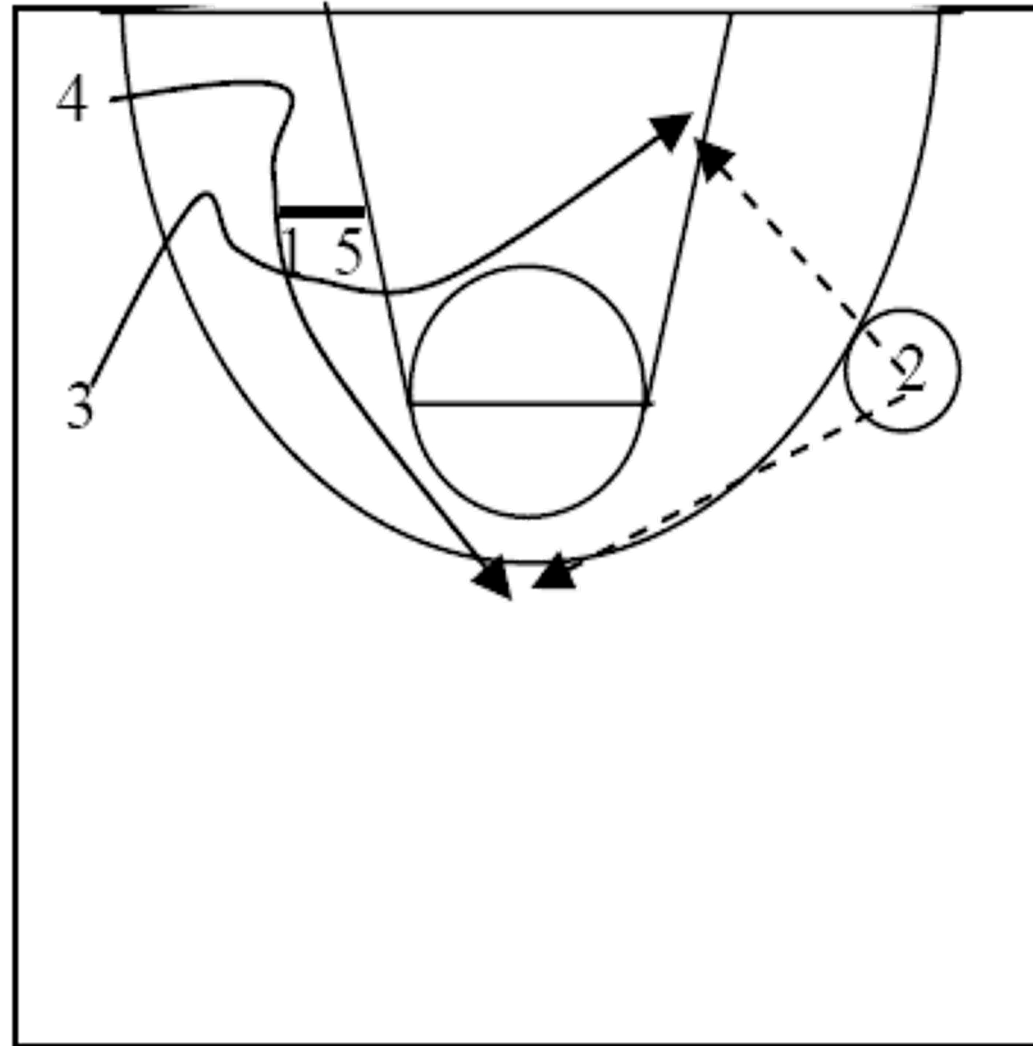


IL BUDGET: METODI E LOGICHE DI REDAZIONE

IL BUDGET COME PIANO O PROGRAMMA

dott.ssa Federica Marini

IL BUDGET COME PIANO O PROGRAMMA



«Nessun vento è favorevole per il marinaio che non sa a quale porto vuol approdare»

Lucio Anneo Seneca

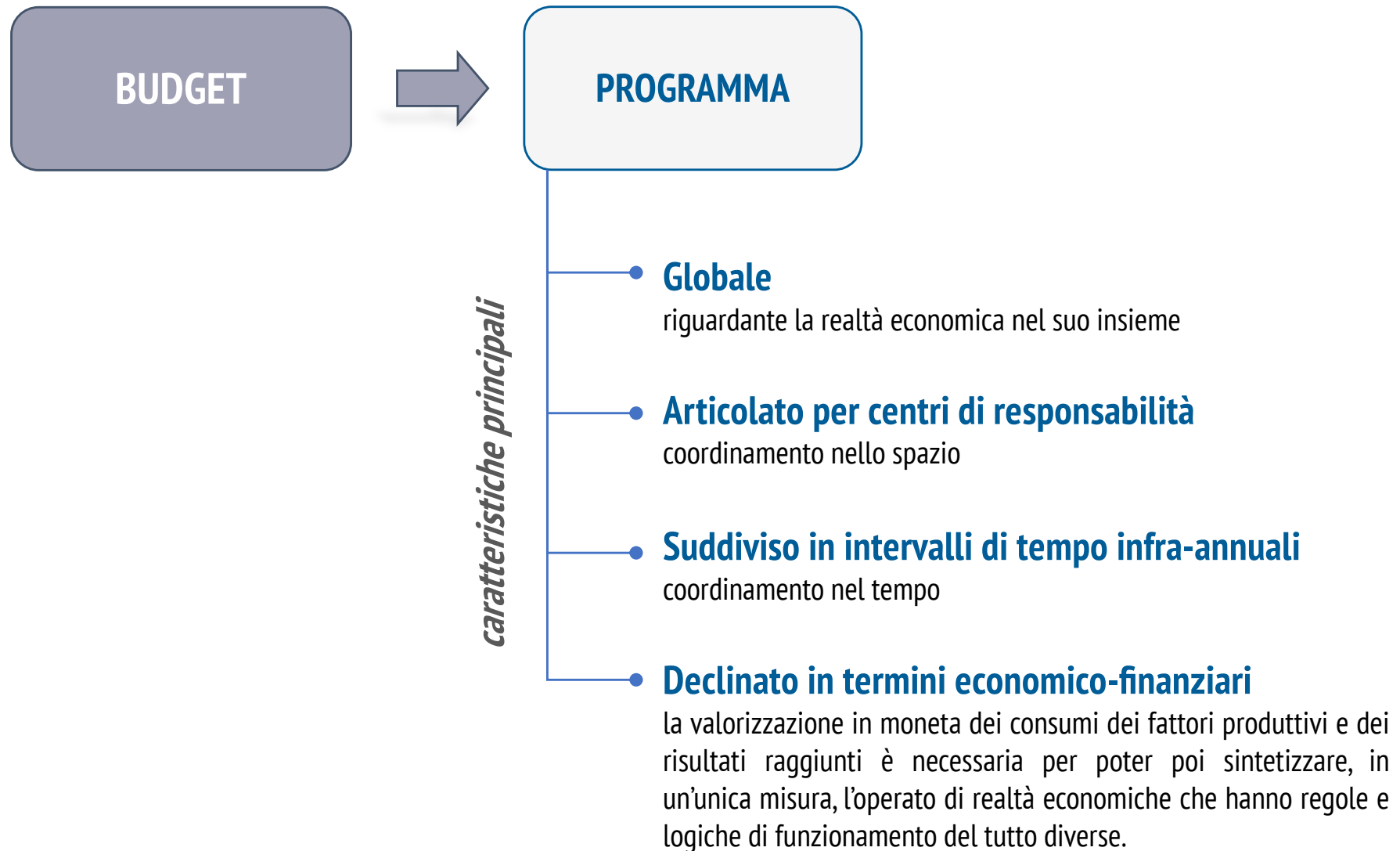
«Plans are nothing; planning is everything»

Dwight D. Eisenhower

IL BUDGET COME PIANO O PROGRAMMA



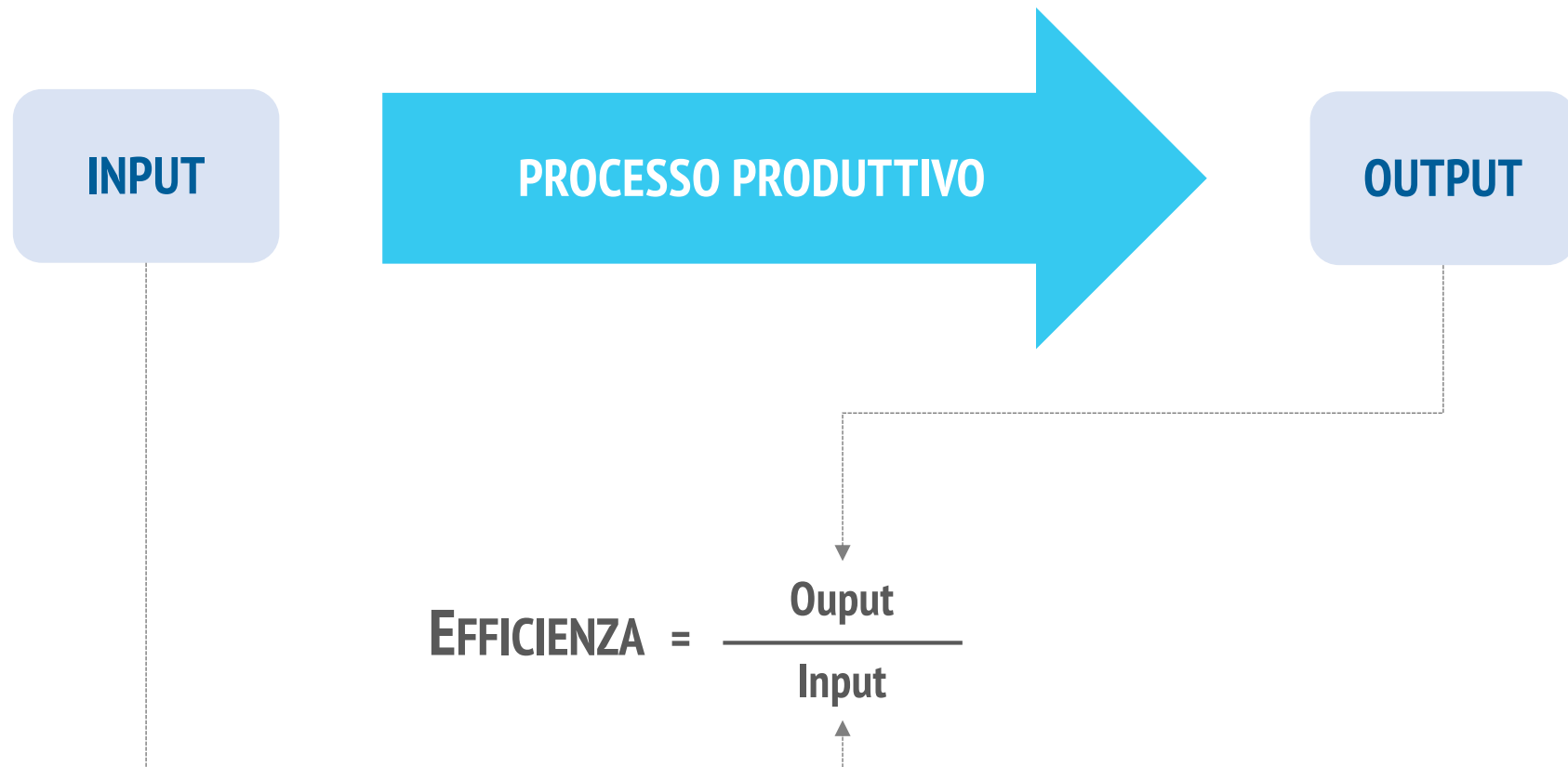
IL BUDGET COME PIANO O PROGRAMMA



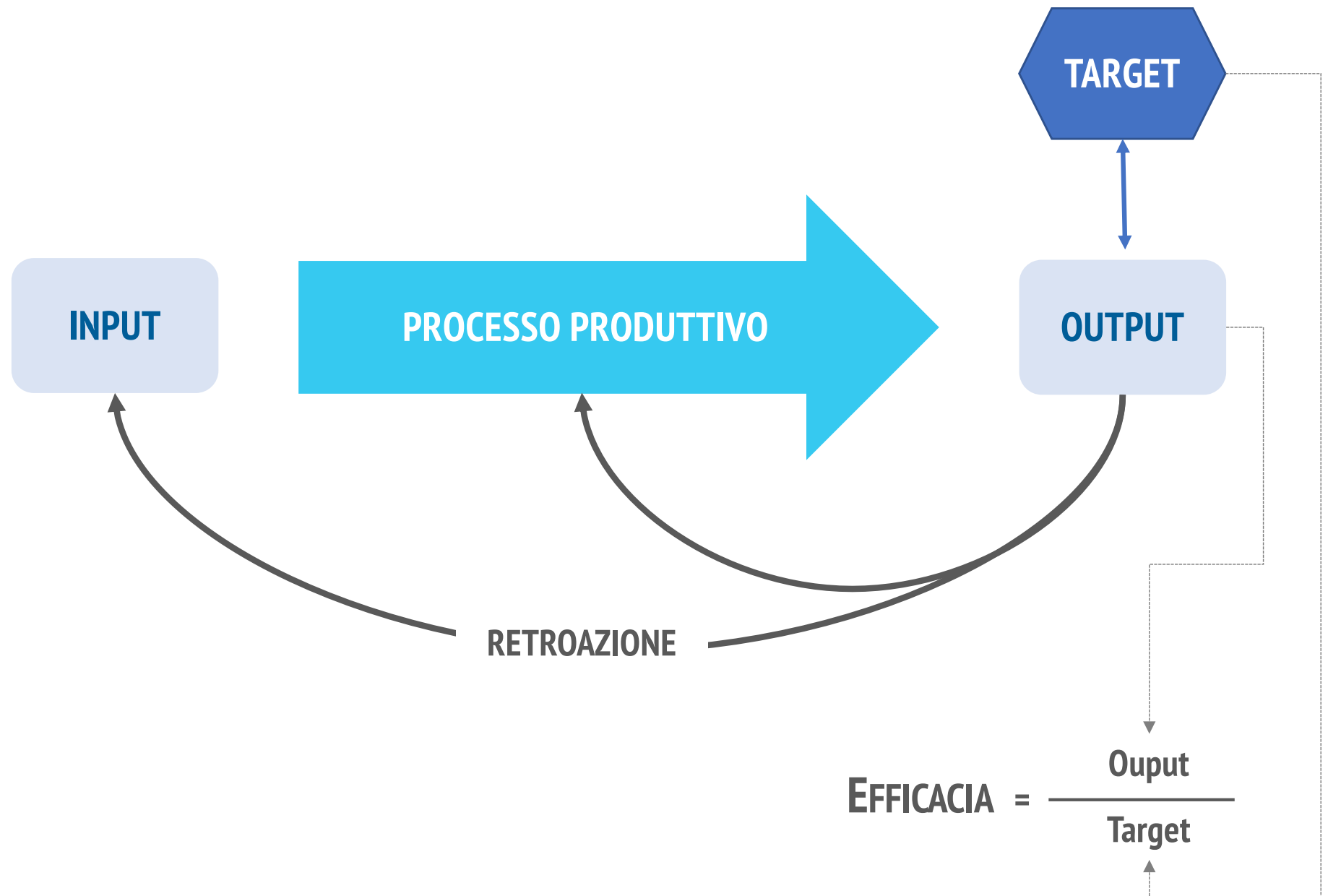
IL BUDGET COME PIANO O PROGRAMMA



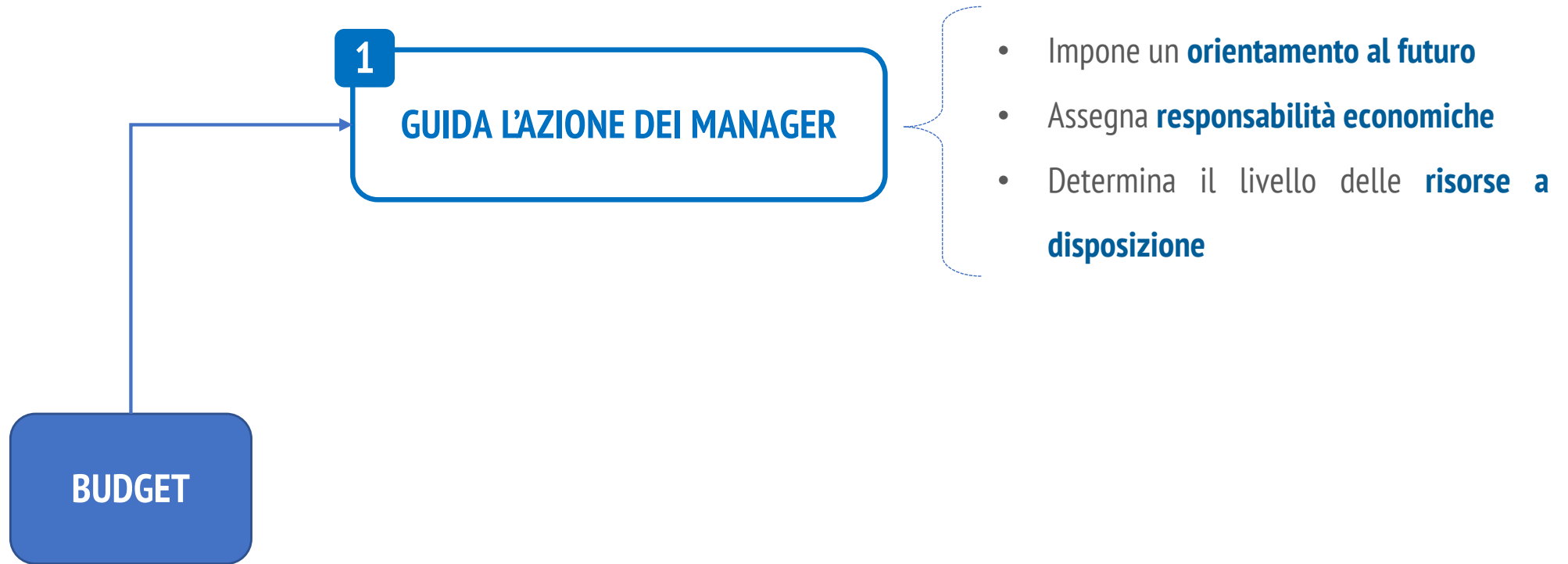
IL BUDGET COME PIANO O PROGRAMMA



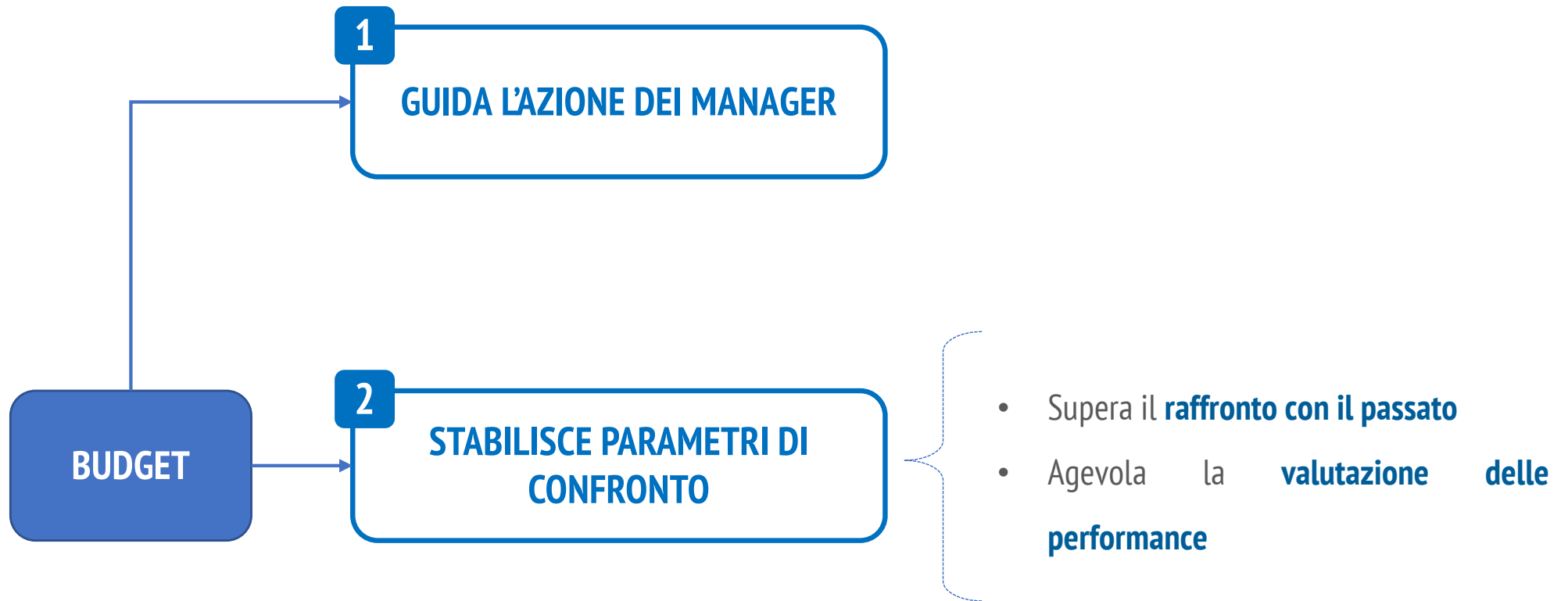
IL BUDGET COME PIANO O PROGRAMMA



IL BUDGET COME PIANO O PROGRAMMA



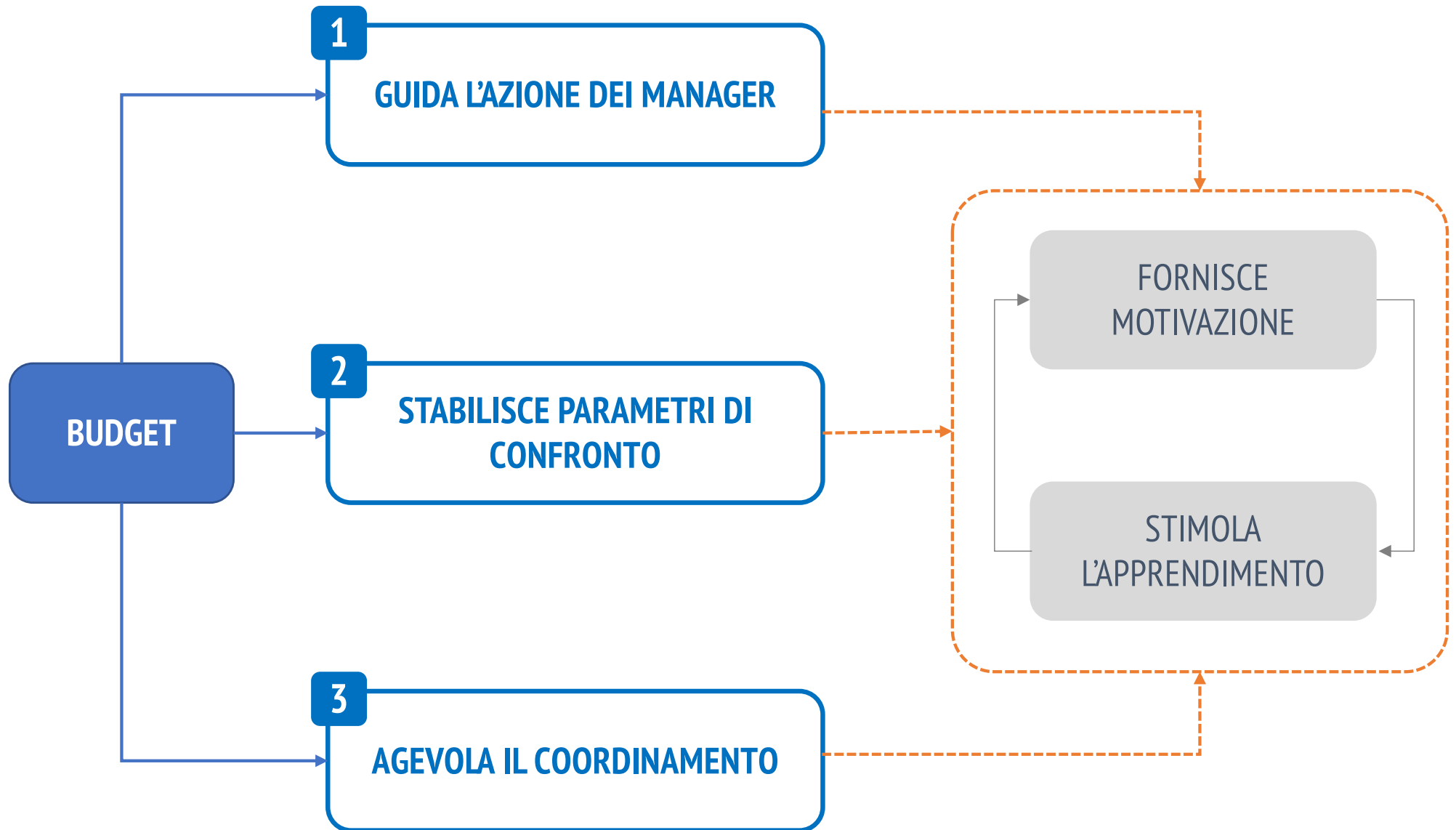
IL BUDGET COME PIANO O PROGRAMMA



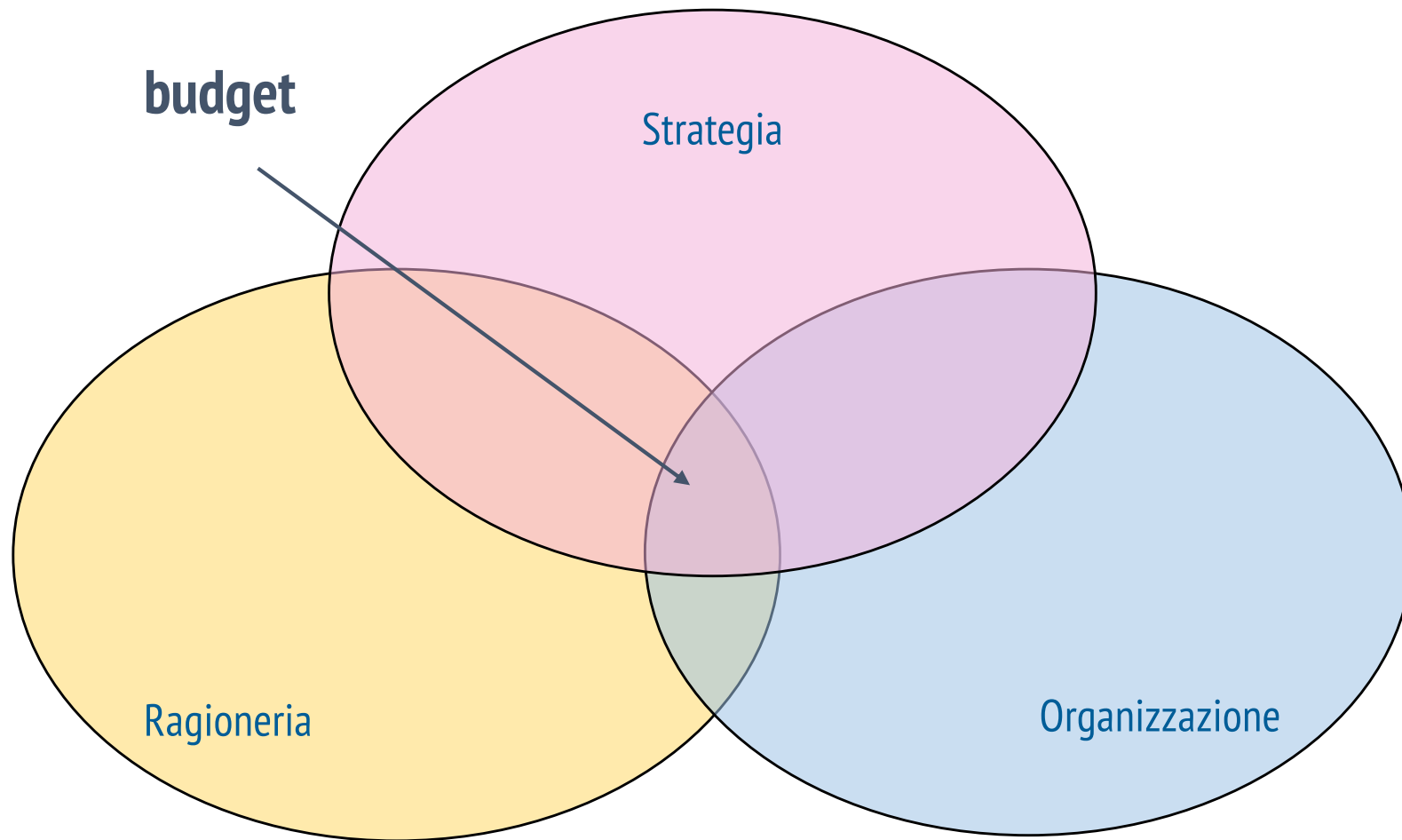
IL BUDGET COME PIANO O PROGRAMMA

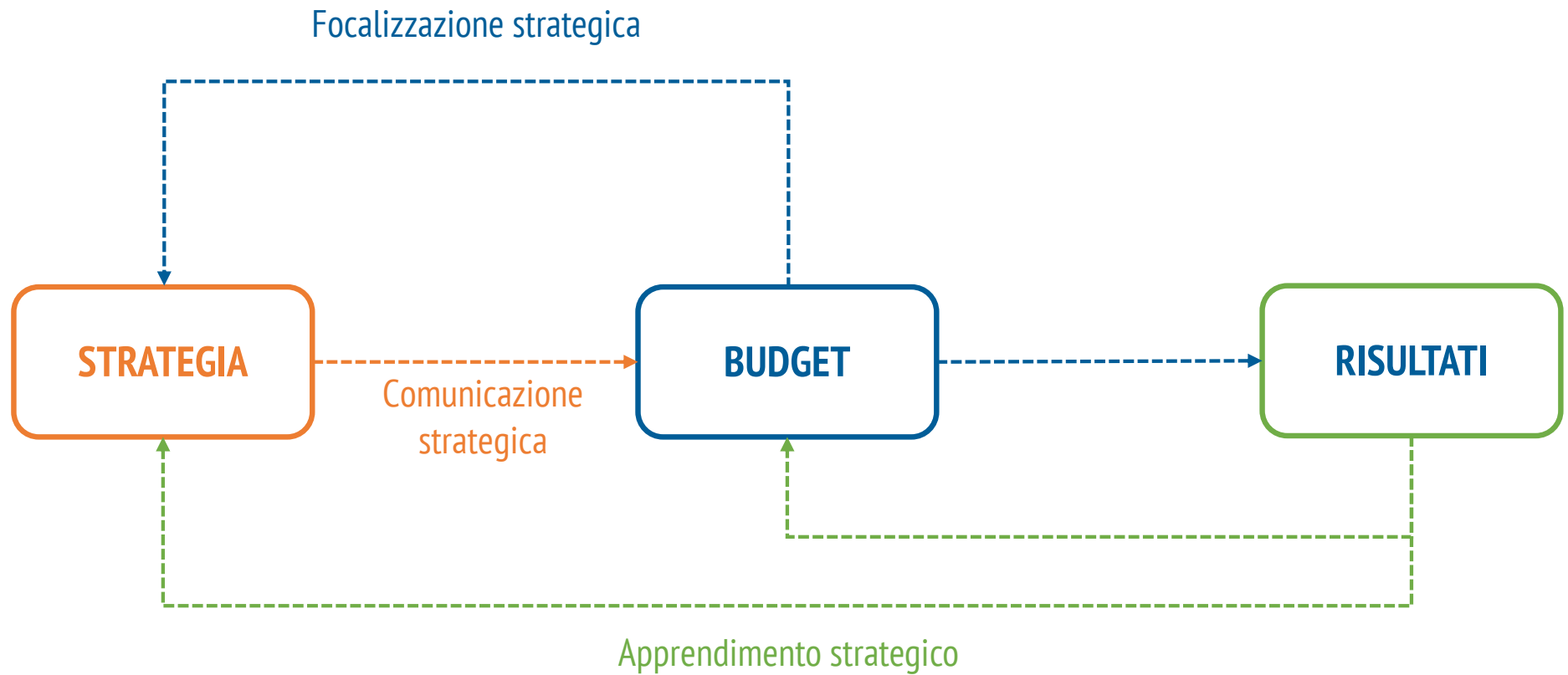


IL BUDGET COME PIANO O PROGRAMMA

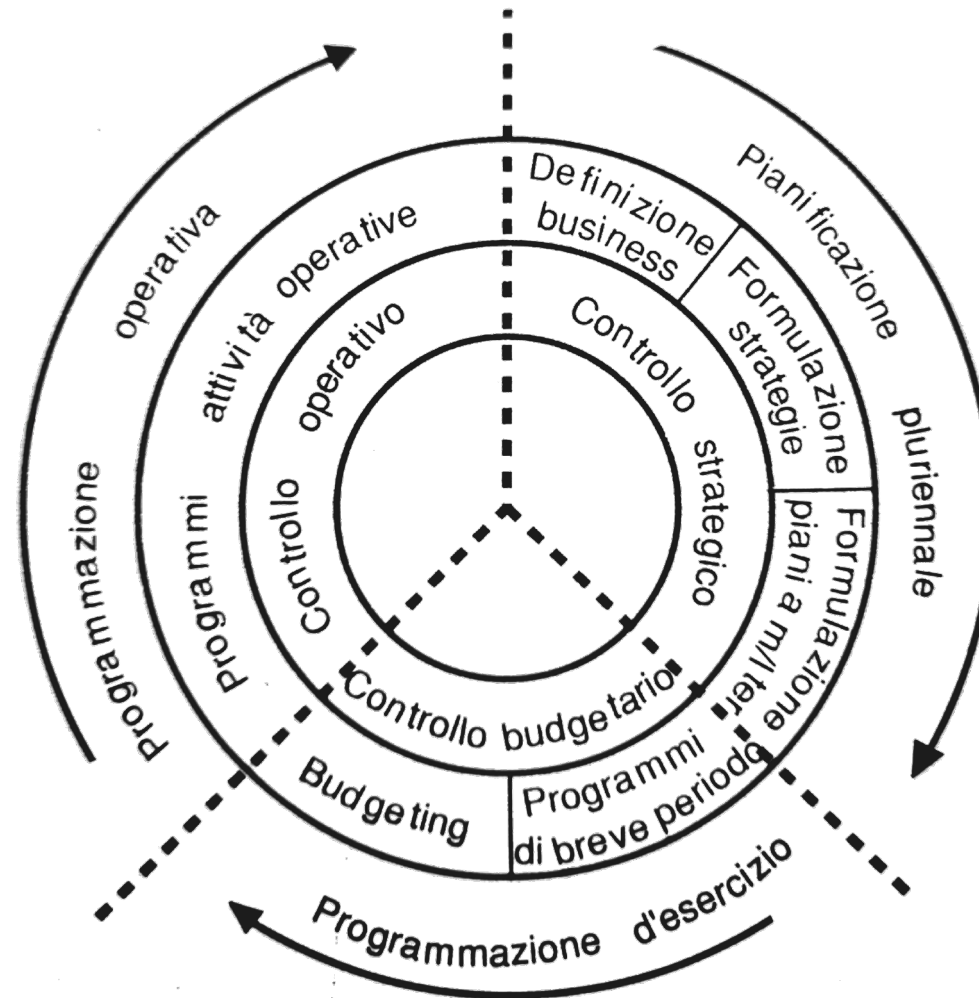


LE DIVERSE ANIME DEL BUDGET



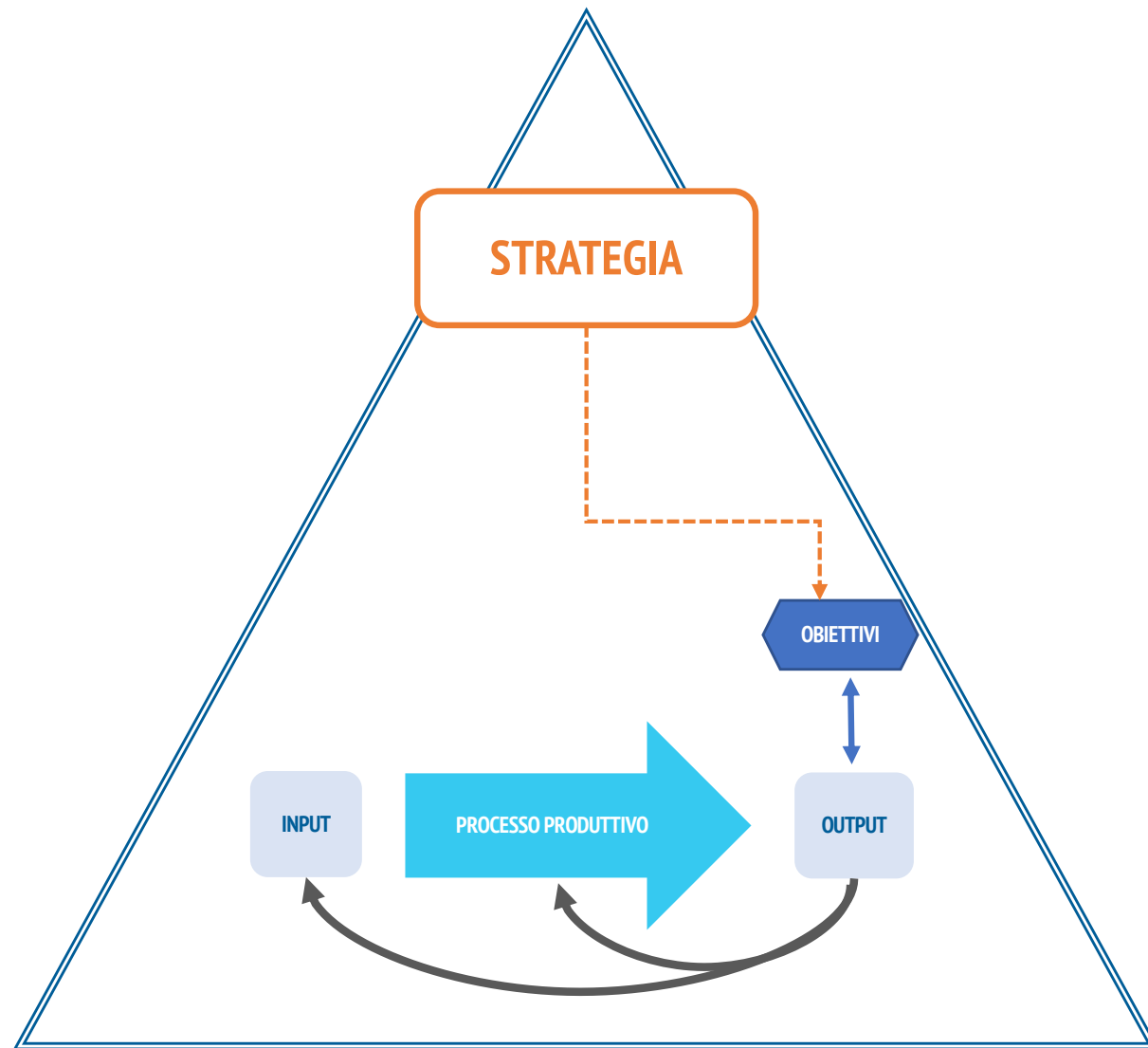


CIRCOLARITÀ E INTEGRAZIONE DEI PROCESSI DI PIANIFICAZIONE E CONTROLLO



Fonte: P. Marazza e G. Grisi, «Programmazione e budgeting», Gruppo Editoriale Jackson, 1989

STRATEGIA TOP-DOWN



ESPRESSIONE DEGLI OBIETTIVI GLOBALI IN OBIETTIVI INTERMEDI

