

## Syllabus

### Course description

<b>Course title</b>	<b>Management Accounting and Control</b>
<b>Course code</b>	<b>27025</b>
<b>Scientific sector</b>	SECS-P/07
<b>Degree</b>	Bachelor in Economics and Management
<b>Semester and academic year</b>	1st Semester 2020-2021
<b>Year</b>	3
<b>Credits</b>	7
<b>Modular</b>	No

<b>Total lecturing hours</b>	42
<b>Total lab hours</b>	Not foreseen
<b>Total exercise hours</b>	6
<b>Attendance</b>	Suggested, but not required
<b>Prerequisites</b>	"Introduction to Accounting" (1 <sup>st</sup> year) is strongly suggested to properly follow the course.
<b>Course page</b>	To be announced

<b>Specific educational objectives</b>	<p>The course covers the use of accounting information for internal planning, analysis, and decision-making. This topic is highly relevant in the BSc in Economics and Management curriculum because it deals with managerial cost concepts and financial tools that students can readily apply for product and service costing, planning and control, as well as non-routine managerial decisions.</p> <p>The course aims to develop a student's understanding, skills, and analytic ability in management accounting to the level where she/he can function effectively as a professional financial controller in industry, auditing firms, management consulting, or governmental organizations.</p>
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<b>Lecturer</b>	<a href="#">Prof. Paolo Perego</a> Office E202 e-mail <a href="mailto:paolo.perego@unibz.it">paolo.perego@unibz.it</a>
<b>Scientific sector of the lecturer</b>	SECS-P/07
<b>Teaching language</b>	English
<b>Office hours</b>	Please refer to the unibz official timetable
<b>Lecturing assistant</b>	-
<b>Teaching assistant</b>	TBA
<b>Office hours</b>	21
<b>List of topics covered</b>	<p>Modern financial managers are not only concerned with how cost data are transformed into accounting information, but more importantly how to use this information to support decision-making and accomplish organizational goals.</p> <p>The course will provide students with a good exposure to modern management accounting techniques including, among others, cost behavior, activity-based costing, cost-volume-profit analysis and responsibility accounting. Emphasis will be also given to strategic issues such as outsourcing, pricing, management control systems and managerial performance evaluation.</p>
<b>Teaching format</b>	Lectures with integrated problems and interactive case studies.

<b>Learning outcomes</b>	<p>Knowledge and understanding:</p> <ul style="list-style-type: none"> <li>– Relevance of management accounting for companies in different economic sectors</li> <li>– Integration of controlling mechanisms and procedures into corporate philosophies</li> </ul> <p>Applying knowledge and understanding:</p> <ul style="list-style-type: none"> <li>– Application of management accounting techniques to cope with strategic and operative concerns</li> <li>– Solution of specific business problems and decisions by applying suitable management control solutions</li> </ul> <p>Making judgments:</p> <ul style="list-style-type: none"> <li>– Explicit choice of management accounting analytical frameworks and practical instruments to address specific business-related concerns</li> </ul>
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	<p>Communication skills:</p> <ul style="list-style-type: none"> <li>– Formulation of existing challenges and their discussion within corporate environments to initiate concrete and explicit managerial actions</li> </ul> <p>Learning skills:</p> <ul style="list-style-type: none"> <li>– To correctly apply management accounting instruments for specific business concerns</li> <li>– To secure long-term corporate success by correctly applying management accounting concept and tools</li> </ul>
<b>Assessment</b>	The students' assessment has the objective to test knowledge, understanding of management accounting problems and ability to develop fundamental managerial decisions within corporations in different economic sectors.
<b>Assessment language</b>	English
<b>Evaluation criteria and criteria for awarding marks</b>	<p><u>Not attending students:</u></p> <ul style="list-style-type: none"> <li>• final written exam (100%)</li> </ul> <p><u>Attending students:</u> the final grade is a combination of</p> <ul style="list-style-type: none"> <li>• midterm optional test</li> <li>• group assignments: case studies and presentations</li> <li>• individual final exam</li> </ul> <p>More detailed information about the evaluation criteria and exam format is given at the beginning of the course. Partial grades gained in the Academic Year 2020-21 cannot be transferred to subsequent years.</p>
<b>Required readings</b>	<p>The required textbook of the course is:  <b><i>Horngren's Cost Accounting: A Managerial Emphasis</i></b>  <b>Global Edition 16E</b>          By S. Datar &amp; M. Rajan (2018). Publisher: Pearson</p> <p>Print ISBN: 9781292211541, 1292211547;          eText ISBN: 9781292211619, 129221161X.</p>
<b>Supplementary readings</b>	A list of supplementary readings (case studies, journal articles, professional reports) will be provided during the course.