# Syllabus

## Course description

<table>
<thead>
<tr>
<th>Course title</th>
<th>Managerial Accounting</th>
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<tbody>
<tr>
<td>Course code</td>
<td>30172</td>
</tr>
<tr>
<td>Scientific sector</td>
<td>SECS-P/07</td>
</tr>
<tr>
<td>Degree</td>
<td>Tourism, Sport and Event Management</td>
</tr>
<tr>
<td>Semester and academic year</td>
<td>2nd Semester, 2021/2022</td>
</tr>
<tr>
<td>Year</td>
<td>2nd study year</td>
</tr>
<tr>
<td>Credits</td>
<td>6</td>
</tr>
<tr>
<td>Modular</td>
<td>NO</td>
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<table>
<thead>
<tr>
<th>Total lecturing hours</th>
<th>36</th>
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<tbody>
<tr>
<td>Total lab hours</td>
<td>0</td>
</tr>
<tr>
<td>Total exercise hours</td>
<td>0</td>
</tr>
<tr>
<td>Attendance</td>
<td>Highly recommended, but not required</td>
</tr>
<tr>
<td>Prerequisites</td>
<td>No formal prerequisite is set; nevertheless, familiarity with topics covered by Introduction to Accounting is expected</td>
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**Course page**


**Specific educational objectives**

The course refers to the typical educational activities and belongs to the scientific area of Business Administration.

By the end of the course, students shall be familiar with basic concepts of management accounting and control and know how to apply them to real-life cases. They will understand how the interests of owners, employees, and management of a firm may conflict, and how this has an influence on optimal decision-making.

**Lecturer**

Nicola Dalla Via, Professors room 1st floor, Brunico Campus, Nicola.DallaVia@unibz.it

https://www.unibz.it/en/faculties/economics-management/academic-staff/person/41428-nicola-dalla-via

**Scientific sector of the lecturer**

SECS-P/07

**Teaching language**

English

**Office hours**

https://www.unibz.it/en/timetable/?department=266&degree=13009%2C13134

**List of topics covered**

- Managerial information systems: theory and practice.
- Traditional job costing
- Activity-based costing
- Measuring and managing the costs of capacity
- Customer profitability: introduction
Introduction to business decisions: cost-volume-profit (CVP) analysis
- Business decisions: relevant costs and relevant revenues
- Budgeting and responsibility accounting

Teaching format: Frontal lectures, exercises and case studies.

Learning outcomes:

Knowledge and understanding:
- Knowledge and understanding of the principles of cost and management accounting
- Knowledge and understanding of controlling principles of the firm
- Knowledge and understanding of planning principles and operational control
- Knowledge and understanding of target costing
- Knowledge and understanding of strategic controlling principles

Applying knowledge and understanding:
- Application of principles of cost and management accounting for decision making
- Analysis of cost accounting for financing decision
- Application of principles of planning and operational control for service firms
- Application of methods for target costing
- Application of principles of strategic controlling in the tourism, event and sport industries

Making judgments:
- Explicit choice of management accounting tools to address specific managerial concerns

Communication skills:
- Formulation of existing challenges and their discussion within the company to initiate concrete and explicit actions

Learning skills:
- To correctly apply management accounting tools for specific business problems
- To secure long-term corporate success by correctly applying management accounting techniques and analyses

Assessment:

Attending students:
Optional Midterm (30%):
Multiple-choice test. Participation is voluntary however students cannot opt to refuse the Midterm grade in case of pass. Detailed instructions will be circulated on time.

Optional assignment (15%):
Group assignment with submission of a case report. Participation is voluntary. Detailed instructions will be circulated on time.

**Final Exam** (55% for students who passed the optional Midterm and submitted the assignment; 70% for students who passed the optional midterm but did not submit the assignment; 100% for students who did not take or did not pass the optional Midterm and did not submit the assignment):
Individual written test that consists of both managerial theory questions and practical exercises. Some questions will be open-ended questions and some will be multiple-choice questions. Knowledge, understanding of management accounting problems and ability to develop managerial decisions within the corporations are assessed.
Expected duration: 75 minutes (for students who passed the optional midterm) or 120 minutes (for students who did not pass/attend the optional midterm).
The grades of the optional Midterm and the assignment are valid for one academic year.

**Non-attending students:**

**Final Exam** (100%): Individual written test that consists of both managerial theory questions and practical exercises. Some questions will be open-ended questions and some will be multiple-choice questions. Knowledge, understanding of management accounting problems and ability to develop managerial decisions within the corporations are assessed.
Expected duration: 120 minutes.

<table>
<thead>
<tr>
<th>Assessment language</th>
<th>English</th>
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<tr>
<td>Evaluation criteria and criteria for awarding marks</td>
<td>The following criteria will be used to evaluate the <strong>Optional Midterm Exam</strong>: accuracy of calculations relating to quantitative questions; relevance of answers to qualitative questions. The following criteria will be used to evaluate the <strong>Optional Assignment</strong>: accuracy of calculations relating to quantitative questions; relevance and clarity of answers to qualitative questions; clarity of presentation of the case report; ability to evaluate alternative decision-making scenarios. The following criteria will be used to evaluate the <strong>Final Exam</strong>: accuracy of calculations relating to quantitative questions; relevance and clarity of answers to qualitative questions; ability to compare, contrast and evaluate different managerial decisions of a firm. A student must pass the final exam to have a passing grade in the course.</td>
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### Required readings
Print ISBN: 9781292211541, 1292211547;
eText ISBN: 9781292211619, 129221161X.

### Supplementary readings
A list of supplementary readings (slides, case studies, journal articles, etc.) will be provided during the courses and posted on the OLE/moodle platform.