Course title: Management Accounting and Control

Course code: 27336

Scientific sector: SECS-P/07

Degree: Bachelor in Economics and Management

Semester and academic year: 1st Semester 2022-2023

Year: 3

Credits: 6

Modular: No

Total lecturing hours: 36

Total lab hours: Not foreseen

Total exercise hours: 6

Attendance: suggested, but not required

Prerequisites: The frequency of the course “Introduction to Accounting” is strongly suggested to properly follow these lectures.

Course page: https://www.unibz.it/it/faculties/economics-management/bachelor-economics-management/

Specific educational objectives: The course refers to the basic educational activities and belongs to the scientific area of Business Administration. The course gives a general overview of scientific contents.

Educational objectives:
This course explores the use of accounting information for internal planning, analysis, and decision-making. The main objective of the course is to equip you with the knowledge to understand, evaluate, and act upon the many financial and non-financial reports used in managing modern firms.
<table>
<thead>
<tr>
<th>Lecturer</th>
<th>Prof. Massimiliano Bonacchi, Office E207 <a href="mailto:massimiliano.bonacchi@unibz.it">massimiliano.bonacchi@unibz.it</a> Tel. 0039 0471 13290 <a href="https://www.unibz.it/it/faculties/economics-management/academic-staff/">https://www.unibz.it/it/faculties/economics-management/academic-staff/</a></th>
</tr>
</thead>
<tbody>
<tr>
<td>Scientific sector of the lecturer</td>
<td>SECS-P/07</td>
</tr>
<tr>
<td>Teaching language</td>
<td>English</td>
</tr>
<tr>
<td>Office hours</td>
<td>please refer to the lecturer’s web page</td>
</tr>
<tr>
<td>Lecturing assistant</td>
<td></td>
</tr>
<tr>
<td>Teaching assistant</td>
<td>18</td>
</tr>
<tr>
<td>Office hours</td>
<td></td>
</tr>
</tbody>
</table>
| List of topics covered  | - Managerial information systems: theory and practice.  
- Measuring and managing the costs of capacity  
- Activity-based costing: introduction  
- Customer profitability: introduction  
- Introduction to business decisions: CVP analysis  
- Business decisions: relevant costs and relevant revenues  
- Budgeting                                                                                                                                 |
| Teaching format         | Lecture with integrated case studies.                                                                                                                                                                 |
| Learning outcomes       | Knowledge and understanding  
- Relevance of management accounting for companies  
- Integration of controlling into corporate philosophies  
Applying knowledge and understanding  
- Application of management accounting to answer strategic and operative concerns  
- Solution of specific concerns by applying selected controlling instruments  
Making judgments  
- Explicit choice of management accounting instruments to answer specific concerns  

2/4
The required textbook is *Managerial Accounting*, by Garrison, Noreen, and Brewer, 16th edition.

**Attending Students:**
There are two copyrighted cases we will use: *Seligram ETO* and *Infinity Bank (A)*.

| Assessment | Non-attending student: Written exam  
Attending students: Group project, Case Studies, Midterm and Final written exam |
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Assessment language</td>
<td>English</td>
</tr>
</tbody>
</table>
| Evaluation criteria and criteria for awarding marks | Not Attending Students:  
Not attending students are evaluated through a final exam (100%) that covers the following textbook Chapters: 1, 2, 3, 5, 6, 7, 8, 10, 11, 12.  
Attending Students:  
Student final grade will be a mixture of:  
1) Midterm (30%) and Final (40%) written exam,  
   - Clarity of answers and establish relationships between topics.  
2) Class Participation (5%)  
   - attendance, case prep, in-class contribution  
3) Group Project (25%)  
   - Hand in class 4 consignments during the semester |

| 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 instruments for specific concerns  
- To secure long-term corporate success by correctly applying management accounting instruments |
There are other non-copyrighted cases available in the reserve collections

| **Supplementary readings** | Also, for most course topics, I will suggest several problems from the text for self-study and self-evaluation |