

Syllabus

Course description

Course title	Measuring and Driving Corporate Performance
Course code	25433/25434
Scientific sector	SECS-P/07
Degree	Master in Accounting and Finance
Semester	1 st semester
Year	2022/23
Credits	6
Modular	No

Total lecturing hours	36
Total lab hours	-
Total exercise hours	-
Attendance	Although course attendance is not compulsory, it is highly recommended for all sessions.
Prerequisites	This course is at an advanced Master level. This means that students must have a basic knowledge of Management Accounting concepts and tools normally covered in introductory cost/management accounting courses at undergraduate level.
Course page	TBA

Specific educational objectives	<p>On completion of this course, students should be able to:</p> <ul style="list-style-type: none"> • Understand and apply advanced management accounting and control techniques in different types of organizations • Analyse and explain how financial information integrated with non-financial information can be used to effectively support managerial decision-making and drive corporate performance • Evaluate and discuss appropriate analytical frameworks to diagnose and solve complex managerial problems • Apply the appropriate problem solving, computational and communication skills essential to the preparation and analysis of managerial reports that aid in measuring and driving corporate performance
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Lecturer	Prof. Paolo Perego paolo.perego@unibz.it
Scientific sector of the lecturer	SECS-P/07
Teaching language	English
Office hours	Please refer to the lecturer's timetable

Lecturing assistant	Not foreseen
Teaching assistant	Not foreseen
List of topics covered	<p>This course integrates advanced managerial accounting and control topics with recent techniques of financial management and strategic analysis. It focuses on preparing, evaluating, and interpreting financial and non-financial information for managerial decision-making and control in different types of organizations (manufacturing and service companies; for-profit and not-for-profit).</p> <p>Topics covered include advanced cost allocation techniques (like Time-Driven Activity-Based Costing), evaluation of financial information to support project appraisal, pricing strategies, Balanced Scorecard and Strategic Maps, as well as the latest techniques for customer profitability analysis and customer valuation. The course also covers fundamentals of managerial performance evaluation and incentive systems.</p>
Teaching format	<p>The course combines in-class explanation of the background material, problem-solving and case discussions. Presentations and interactive discussions are the main teaching methods used in this course.</p> <p>Students are expected to participate actively in class work, which will give them the opportunity to apply theoretical concepts to realistic business-related situations. In order to benefit from this approach, it is important that students come to class fully prepared.</p>

Learning outcomes	<p>Knowledge and understanding:</p> <ul style="list-style-type: none"> • Advanced knowledge and understanding of managerial dilemma's related to the measurement and management of performance in different types of organizations • Knowledge and understanding of the functional and dysfunctional effects of internal financial and non-financial information on the behaviour of managers <p>Applying knowledge and understanding:</p> <ul style="list-style-type: none"> • Ability to apply advanced management accounting concepts and techniques in several business settings • Ability to integrate financial information with non-financial information to effectively support managerial decision-making and drive/control corporate performance <p>Making judgments:</p> <ul style="list-style-type: none"> • Ability to search for, evaluate and suggest appropriate analytical frameworks to diagnose and solve multifaceted managerial problems • Ability to analyse complex business settings and apply appropriate problem solving, computational and communication skills • Preparation and analysis of managerial reports that aid in measuring/driving corporate performance and evaluating managerial performance <p>Learning skills:</p> <ul style="list-style-type: none"> • Ability to present in oral and written form an analysis of business solutions in response to specific issues related to the measurement and management of corporate and managerial performance
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Assessment	<p>For students that actively engage in course activities, the course evaluation is based on a combination of:</p> <ul style="list-style-type: none"> • Midterm (multiple choice questions) • Presentation of problems and case studies in small groups • Final Exam: combination of multiple choice and essay questions <p>These assessments are intended to gauge how well students understand the material covered throughout the course (comprehension) and the interconnections (integration) among various topics.</p> <p>The case studies measure the student's ability to search for the relevant economic information that apply to a specific business problem, stimulate them to analyse the problem and provide managerial recommendations to address it. Presentations allow the discussion of the solutions suggested in an interactive way.</p>
Assessment language	English
Evaluation criteria and criteria for awarding marks	<p><u>Non-attending</u> students:</p> <ul style="list-style-type: none"> • Final Exam (combination of multiple choice and essay questions): 100% <p><u>Attending</u> students that actively engage in course activities can combine:</p> <ul style="list-style-type: none"> • Midterm (multiple choice questions) • Presentation of case studies in small groups • Final Exam (combination of multiple choice and essay questions) <p>Students must pass the Final Exam to have a passing grade in the course.</p>
Required readings	The detailed list of required course readings and learning material is announced by the beginning of the course.
Supplementary material	TBA