

# Syllabus

## Course description

<b>Course title</b>	<b>Management Accounting and Control</b>
<b>Course code</b>	<b>27336</b>
<b>Scientific sector</b>	SECS-P/07
<b>Degree</b>	Bachelor in Economics and Management
<b>Semester and academic year</b>	1st Semester 2023-2024
<b>Year</b>	3
<b>Credits</b>	6
<b>Modular</b>	No

<b>Total lecturing hours</b>	36
<b>Total lab hours</b>	Not foreseen
<b>Total exercise hours</b>	6
<b>Attendance</b>	suggested, but not required
<b>Prerequisites</b>	The frequency of the course "Introduction to Accounting" is strongly suggested to properly follow these lectures.
<b>Course page</b>	<a href="https://www.unibz.it/it/faculties/economics-management/bachelor-economics-management/">https://www.unibz.it/it/faculties/economics-management/bachelor-economics-management/</a>

<b>Specific educational objectives</b>	<p>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.</p> <p><b>Educational objectives:</b>  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.</p>
----------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

<b>Lecturer</b>	Prof. Massimiliano Bonacchi, Office E207 <a href="mailto:massimiliano.bonacchi@unibz.it">massimiliano.bonacchi@unibz.it</a> +39 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>
<b>Scientific sector of the lecturer</b>	SECS-P/07
<b>Teaching language</b>	English
<b>Office hours</b>	please refer to the lecturer's web page
<b>Lecturing assistant</b>	-
<b>Teaching assistant</b>	-
<b>Office hours</b>	18
<b>List of topics covered</b>	<ul style="list-style-type: none"> <li>- Managerial information systems: theory and practice.</li> <li>- Measuring and managing the costs of capacity</li> <li>- Activity-based costing: introduction</li> <li>- Customer profitability: introduction</li> <li>- Introduction to business decisions: CVP analysis</li> <li>- Business decisions: relevant costs and relevant revenues</li> <li>- Budgeting</li> </ul>
<b>Teaching format</b>	Lecture with integrated case studies.

<b>Learning outcomes</b>	<b>Knowledge and understanding</b>
	<ul style="list-style-type: none"> <li>- Relevance of management accounting for companies</li> <li>- Integration of controlling into corporate philosophies</li> </ul>
	<b>Applying knowledge and understanding</b>
	<ul style="list-style-type: none"> <li>- Application of management accounting to answer strategic and operative concerns</li> <li>- Solution of specific concerns by applying selected controlling instruments</li> </ul>
	<b>Making judgments</b>
	<ul style="list-style-type: none"> <li>- Explicit choice of management accounting instruments to answer specific concerns</li> </ul>

	<p><b>Communication skills</b></p> <ul style="list-style-type: none"> <li>– Formulation of existing challenges and their discussion within the company to initiate concrete and explicit actions</li> </ul> <p><b>Learning skills</b></p> <ul style="list-style-type: none"> <li>– To correctly apply management accounting instruments for specific concerns</li> <li>– To secure long-term corporate success by correctly applying management accounting instruments</li> </ul>
--	-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

<b>Assessment</b>	<p>Non-attending student: Written exam</p> <p>Attending students: Group project, Case Studies, Midterm and Final written exam</p>
<b>Assessment language</b>	English
<b>Evaluation criteria and criteria for awarding marks</b>	<p><u>Not Attending Students</u></p> <p>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.</p> <p><u>Attending Students</u></p> <p>Student final grade will be a mixture of:</p> <ol style="list-style-type: none"> <li>1) Midterm (30%) and Final (40%) written exam, <ul style="list-style-type: none"> <li>- Clarity of answers and establish relationships between topics.</li> </ul> </li> <li>2) Class Participation (5%) <ul style="list-style-type: none"> <li>- attendance, case prep, in-class contribution</li> </ul> </li> <li>3) Group Project (25%) <ul style="list-style-type: none"> <li>- Hand in class 4 consignments during the semester</li> </ul> </li> </ol>

<b>Required readings</b>	<p>The required textbook is Managerial Accounting, by Garrison, Noreen, and Brewer, 16th edition.</p> <p><u>Attending Students:</u> There are two copyrighted cases we will use: <i>Seligram ETO</i> and <i>Infinity Bank (A)</i>.</p>
--------------------------	--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

	There are other non-copyrighted cases available in the reserve collections
<b>Supplementary readings</b>	Also, for most course topics, I will suggest several problems from the text for self-study and self-evaluation