

## Syllabus

### Course description

<b>Course title</b>	<b>Measuring and Driving Corporate Performance</b>
<b>Course code</b>	<b>25433/25434</b>
<b>Scientific sector</b>	SECS-P/07
<b>Degree</b>	Master in Accounting and Finance
<b>Semester</b>	1 <sup>st</sup> semester
<b>Year</b>	2023/24
<b>Credits</b>	6
<b>Modular</b>	No

<b>Total lecturing hours</b>	36
<b>Total lab hours</b>	-
<b>Total exercise hours</b>	-
<b>Attendance</b>	Although course attendance is not compulsory, it is highly recommended for all sessions.
<b>Prerequisites</b>	-
<b>Course page</b>	TBA

<b>Specific educational objectives</b>	<p>On completion of this course, students should be able to:</p> <ul style="list-style-type: none"> <li>• Understand and apply advanced management accounting and business analytics techniques in different types of organizations</li> <li>• Analyse and explain how financial information integrated with non-financial information can be used to effectively support managerial decision-making and drive corporate performance</li> <li>• Evaluate and discuss appropriate analytical frameworks to diagnose and solve complex managerial problems using Business Intelligence (BI) systems</li> <li>• 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</li> </ul>
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<b>Lecturer</b>	Dr. Nicola Dalla Via <a href="mailto:nicola.dallavia@unibz.it">nicola.dallavia@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 lecturer's timetable

<b>Lecturing assistant</b>	Not foreseen
<b>Teaching assistant</b>	Not foreseen
<b>List of topics covered</b>	<p>This course integrates advanced managerial accounting topics with recent techniques of financial management and business analytics. 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), fundamentals of predictive analytics, Monte Carlo simulations and uncertainty, interactive data visualizations for managerial decision-making, recording of basic transactions in a Enterprise Resource Planning (ERP) system.</p>
<b>Teaching format</b>	Frontal lectures, exercises and case studies. The course will combine in-class explanation, problem-solving and case discussion. Students are expected to participate actively in class.

<b>Learning outcomes</b>	<p>Knowledge and understanding:</p> <ul style="list-style-type: none"> <li>• Advanced knowledge and understanding of managerial dilemma's related to the measurement and management of performance in different types of organizations</li> <li>• Understand how companies generate, manage, and analyse internal financial and non-financial information using ERP and BI systems</li> </ul> <p>Applying knowledge and understanding:</p> <ul style="list-style-type: none"> <li>• Ability to apply advanced management accounting concepts and techniques in several business settings</li> <li>• Ability to integrate financial information with non-financial information to effectively support managerial decision-making and drive/control corporate performance</li> <li>• Ability to apply data analysis tools and techniques to extract financial data, analyse financial statements and internal reports, and visualize complex accounting data</li> </ul> <p>Making judgments:</p> <ul style="list-style-type: none"> <li>• Ability to search for, evaluate and suggest appropriate analytical frameworks to diagnose and solve multifaceted managerial problems</li> <li>• Ability to analyse complex business settings and apply appropriate problem solving, computational and communication skills</li> <li>• Preparation and analysis of managerial reports that aid in measuring/driving corporate performance and evaluating managerial performance</li> </ul> <p>Learning skills:</p> <ul style="list-style-type: none"> <li>• Ability to prepare a managerial report to communicate the results of a data analysis</li> </ul>
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	<ul style="list-style-type: none"> <li>• Provide relevant information for decision-making, as well as solutions in response to specific issues related to the measurement and management of corporate and managerial performance</li> </ul>
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<b>Assessment</b>	<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"> <li>• Optional Midterm</li> <li>• Assignments</li> <li>• Final Exam: combination of multiple choice and essay questions</li> </ul> <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. The quizzes and problems included in the Optional Midterm, Assignments, final exam aim at assessing the acquisition of knowledge, understanding and ability to apply financial and managerial accounting concepts, and ability to develop managerial decisions.</p>
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<b>Assessment language</b>	English
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<b>Evaluation criteria and criteria for awarding marks</b>	<p><u>Non-attending</u> students:</p> <ul style="list-style-type: none"> <li>• Final Exam (combination of multiple choice and essay questions): 100%</li> </ul> <p><u>Attending</u> students that actively engage in course activities can combine:</p> <ul style="list-style-type: none"> <li>• Optional Midterm</li> <li>• Assignments</li> <li>• Final Exam (combination of multiple choice and essay questions)</li> </ul> <p>Students must pass the Final Exam to have a passing grade in the course. The grade of the optional Midterm and of the Assignments are valid for one academic year.</p>
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<b>Required readings</b>	The detailed list of required course readings and learning material is announced by the beginning of the course (see the OLE platform).
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<b>Supplementary material</b>	TBA
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