

## Syllabus

### Course description

<b>Course title</b>	Managerial Accounting
<b>Course code</b>	30172
<b>Scientific sector</b>	SECS-P/07
<b>Degree</b>	Tourism, Sport and Event Management
<b>Semester and academic year</b>	2 <sup>nd</sup> Semester, 2023/2024
<b>Year</b>	2 <sup>nd</sup> study year
<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>	Highly recommended, but not required
<b>Prerequisites</b>	No formal prerequisite is set; nevertheless, familiarity with topics covered by Introduction to Accounting is expected
<b>Course page</b>	<a href="https://www.unibz.it/en/faculties/economics-management/bachelor-tourism-sport-event-management/course-offering/?academicYear=2023">https://www.unibz.it/en/faculties/economics-management/bachelor-tourism-sport-event-management/course-offering/?academicYear=2023</a>

<b>Specific educational objectives</b>	<p>The course refers to the typical educational activities and belongs to the scientific area of Business Administration.</p> <p>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.</p>
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<b>Lecturer</b>	Dr. Sarah Russo, <a href="mailto:sarah.russo@unibz.it">sarah.russo@unibz.it</a> Open Space Area 3 <sup>rd</sup> floor, NOI Techpark Bruneck / Brunico,
<b>Scientific sector of the lecturer</b>	SECS-P/07
<b>Teaching language</b>	English
<b>Office hours</b>	<a href="https://www.unibz.it/en/timetable/?department=26&amp;degree=13009%2C13134">https://www.unibz.it/en/timetable/?department=26&amp;degree=13009%2C13134</a>
<b>List of topics covered</b>	<ul style="list-style-type: none"> <li>- Managerial information systems: theory and practice.</li> <li>- Traditional job costing</li> <li>- Activity-based costing</li> <li>- Measuring and managing the costs of capacity</li> <li>- Customer profitability: introduction</li> <li>- Introduction to business decisions: cost-volume-profit (CVP) analysis</li> </ul>

	<ul style="list-style-type: none"> <li>– Business decisions: relevant costs and relevant revenues</li> <li>– Budgeting and responsibility accounting</li> </ul>
<b>Teaching format</b>	Frontal lectures, exercises and case studies.
<b>Learning outcomes</b>	<p><u>Knowledge and understanding:</u></p> <ul style="list-style-type: none"> <li>– Knowledge and understanding of the principles of cost and management accounting</li> <li>– Knowledge and understanding of controlling principles of the firm</li> <li>– Knowledge and understanding of planning principles and operational control</li> <li>– Knowledge and understanding of target costing</li> <li>– Knowledge and understanding of strategic controlling principles</li> </ul> <p><u>Applying knowledge and understanding:</u></p> <ul style="list-style-type: none"> <li>– Application of principles of cost and management accounting for decision making</li> <li>– Analysis of cost accounting for financing decision</li> <li>– Application of principles of planning and operational control for service firms</li> <li>– Application of methods for target costing</li> <li>– Application of principles of strategic controlling in the tourism, event and sport industries</li> </ul> <p><u>Making judgments:</u></p> <ul style="list-style-type: none"> <li>– Explicit choice of management accounting tools to address specific managerial concerns</li> </ul> <p><u>Communication skills:</u></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><u>Learning skills:</u></p> <ul style="list-style-type: none"> <li>– To correctly apply management accounting tools for specific business problems</li> <li>– To secure long-term corporate success by correctly applying management accounting techniques and analyses</li> </ul>
<b>Assessment</b>	<p><b>Attending students:</b></p> <p><b>Optional Midterm (30%):</b> 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.</p> <p><b>Optional assignment (15%):</b> Group assignment with submission of a case report. Participation is voluntary. Detailed instructions will be</p>

	<p>circulated on time.</p> <p><b>Final Exam</b> (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):</p> <p>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.</p> <p>Expected duration: 75 minutes (for students who passed the optional midterm) or 120 minutes (for students who did not pass/attend the optional midterm).</p> <p>The grades of the optional Midterm and the assignment are valid for one academic year.</p> <p><b>Non-attending students:</b></p> <p><b>Final Exam</b> (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.</p> <p>Expected duration: 120 minutes.</p>
<b>Assessment language</b>	English
<b>Evaluation criteria and criteria for awarding marks</b>	<p>The following criteria will be used to evaluate the <b>Optional Midterm Exam</b>: accuracy of calculations relating to quantitative questions; relevance of answers to qualitative questions.</p> <p>The following criteria will be used to evaluate the <b>Optional Assignment</b>: 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.</p> <p>The following criteria will be used to evaluate the <b>Final Exam</b>: 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.</p> <p>A student must pass the final exam to have a passing grade in the course.</p>
<b>Required readings</b>	The required textbook is <i>Horngren's Cost Accounting: A Managerial Emphasis</i> , Global Edition 16E, by Datar &

	<p>Rajan, 2018. Publisher: Pearson (Intl).  Print ISBN: 9781292211541, 1292211547;  eText ISBN: 9781292211619, 129221161X.</p> <p>Or the new edition:  <i>Horngren's Cost Accounting: A Managerial Emphasis</i>,  Global Edition 17E, by Datar &amp; Rajan, 2021. Publisher:  Pearson (Intl).  Print ISBN: 9781292363073, 129236307X;  eText ISBN: 9781292363165, 1292363169.</p>
<p><b>Supplementary readings</b></p>	<p>A list of supplementary readings (slides, case studies, journal articles, etc.) will be provided during the courses and posted on the OLE/moodle platform.</p>