

Syllabus

Course description

Course title	Management Accounting and Control
Course code	27336
Scientific sector	ECON-06/A (ex SECS P/07)
Degree	Bachelor in Economics and Management
Semester and academic year	1st Semester 2025-2026
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	<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>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.</p>
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Lecturer	Prof. Massimiliano Bonacchi, Office E5.12a massimiliano.bonacchi@unibz.it +39 0471 13290 https://www.unibz.it/it/faculties/economics-management/academic-staff/
Scientific sector of the lecturer	SECS-P/07
Teaching language	English
Office hours	please refer to the lecturer's web page
Teaching assistant	-
Office hours	18
List of topics covered	<ul style="list-style-type: none"> – Managerial information systems: theory and practice. – Normal absorption costing – Measuring and managing the cost of capacity – Activity-based costing – Customer profitability – Decentralization and performance evaluation – Introduction to business decisions: <ul style="list-style-type: none"> • CVP analysis, Break-even point • relevant costs and relevant revenues • Asset-related costs and strategic issues – Measuring and managing sustainability
Teaching format	Lecture with integrated case studies and guest lectures

Learning outcomes	<p>Knowledge and understanding</p> <ul style="list-style-type: none"> – Relevance of management accounting for companies – Integration of controlling into corporate philosophies <p>Applying knowledge and understanding</p> <ul style="list-style-type: none"> – Application of management accounting to answer strategic and operative concerns – Solution of specific concerns by applying selected controlling instruments <p>Making judgments</p> <ul style="list-style-type: none"> – Explicit choice of management accounting instruments to answer specific concerns
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	<p>Communication skills</p> <ul style="list-style-type: none"> – Formulation of existing challenges and their discussion within the company to initiate concrete and explicit actions <p>Learning skills</p> <ul style="list-style-type: none"> – To correctly apply management accounting instruments for specific concerns – To secure long-term corporate success by correctly applying management accounting instruments
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Assessment	<p>Non-attending student: Written exam</p> <p>Attending students: Midterm, Class participation, and final written exam</p>
Assessment language	English
Evaluation criteria and criteria for awarding marks	<p><u>Not Attending Students</u> Not attending students are evaluated through a final exam (100%) that covers the following textbook Chapters: 1, 2, 3, 5, 6, 7, 10, 11, 12.</p> <p><u>Attending Students</u> Student final grade will be a mixture of: 1) Midterm and final written exam, <ul style="list-style-type: none"> - Clarity of answers and establish relationships between topics. - The higher grade obtained either in the midterm or final exam will count 50%, the weaker grade 40%. 2) Class Participation (10%) <ul style="list-style-type: none"> - attendance, case preparation, in-class contribution </p>

Required readings	<p>The required textbook is Managerial Accounting, by Garrison, Noreen, and Brewer, 18th edition. E-book link available on OLE course page.</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>
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	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