

Syllabus

Course description

Course title	Managerial Accounting
Course code	30172
Scientific sector	SECS-P/07
Degree	Tourism, Sport and Event Management
Semester and academic year	2 nd Semester, 2024/2025
Year	2 nd study year
Credits	6
Modular	NO

Total lecturing hours	36
Total lab hours	-
Total exercise hours	-
Attendance	Highly recommended, but not required
Prerequisites	No formal prerequisite is set; nevertheless, familiarity with topics covered by Introduction to Accounting is expected
Course page	https://www.unibz.it/it/faculties/economics-management/bachelor-tourism-sport-event-management/course-offering/?academicYear=2024

Specific educational objectives	<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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Lecturer	<p>Dr. Sarah Russo, E-Mail: sarah.russo@unibz.it Office Campus Bruneck-Brunico: BK NOI 3.22 Open Space, 3rd floor, NOI Techpark Bruneck Europastraße 9 – via Europa 9, 39030 Bruneck-Brunico https://www.unibz.it/it/home/research/competence-centre-economic-ecological-social-sustainability/team/person/38095-sarah-russo</p>
Scientific sector of the lecturer	SECS-P/07
Teaching language	English
Office hours	https://www.unibz.it/en/timetable/?department=26&degree=13009%2C13134
List of topics covered	<ul style="list-style-type: none"> - Managerial information systems: theory and practice. - Traditional job costing

	<ul style="list-style-type: none"> - Activity-based costing - Measuring and managing the costs of capacity - Customer profitability: introduction - Introduction to business decisions: cost-volume-profit (CVP) analysis - Business decisions: relevant costs and relevant revenues - Budgeting and responsibility accounting
Teaching format	Frontal lectures, exercises and case studies.
Learning outcomes	<p><u>Knowledge and understanding:</u></p> <ul style="list-style-type: none"> - Knowledge and understanding of the principles of cost and management accounting - Knowledge and understanding of controlling principles of the firm - Knowledge and understanding of planning principles and operational control - Knowledge and understanding of target costing - Knowledge and understanding of strategic controlling principles <p><u>Applying knowledge and understanding:</u></p> <ul style="list-style-type: none"> - Application of principles of cost and management accounting for decision making - Analysis of cost accounting for financing decision - Application of principles of planning and operational control for service firms - Application of methods for target costing - Application of principles of strategic controlling in the tourism, event and sport industries <p><u>Making judgments:</u></p> <ul style="list-style-type: none"> - Explicit choice of management accounting tools to address specific managerial concerns <p><u>Communication skills:</u></p> <ul style="list-style-type: none"> - Formulation of existing challenges and their discussion within the company to initiate concrete and explicit actions <p><u>Learning skills:</u></p> <ul style="list-style-type: none"> - To correctly apply management accounting tools for specific business problems - To secure long-term corporate success by correctly applying management accounting techniques and analyses
Assessment	<p>Attending students: Optional Midterm (30%): Multiple-choice test. Participation is voluntary however</p>

	<p>students cannot opt to refuse the Midterm grade in case of pass. Detailed instructions will be circulated on time.</p> <p>Optional assignment (15%): Group assignment with submission of a case report. Participation is voluntary. Detailed instructions will be circulated on time.</p> <p>Final Exam (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): 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. Expected duration: 75 minutes (for students who passed the optional midterm) or 120 minutes (for students who did not pass/attend the optional midterm). The grades of the optional Midterm and the assignment are valid for one academic year.</p> <p>Non-attending students: Final Exam (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. Expected duration: 120 minutes.</p>
Assessment language	English
Evaluation criteria and criteria for awarding marks	<p>The following criteria will be used to evaluate the Optional Midterm Exam: accuracy of calculations relating to quantitative questions; relevance of answers to qualitative questions.</p> <p>The following criteria will be used to evaluate the Optional Assignment: 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 Final Exam: 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>
Required readings	<p>The required textbook is <i>Horngren's Cost Accounting: A Managerial Emphasis</i>, Global Edition 16E, by Datar & 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 & Rajan, 2021. Publisher: Pearson (Intl). Print ISBN: 9781292363073, 129236307X; eText ISBN: 9781292363165, 1292363169.</p>
Supplementary readings	<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>