

COURSE DESCRIPTION – ACADEMIC YEAR 2025/2026

Course title	Accounting for Decision Making
Course code	76402
Scientific sector	SECS-P/07
Degree	Bachelor in Informatics and Management of Digital Business (L-31)
Semester	1
Year	1
Credits	6
Modular	No

Total lecturing hours	36
Total lab hours	12
Attendance	Suggested, but not required
Prerequisites	There are no prerequisites
Course page	https://ole.unibz.it/

Specific educational objectives	<p>The course belongs to the type "attività formative affini o integrative – formazione affine".</p> <p>The course refers to the basic educational activities of the program and belongs to the scientific area of Business Administration.</p> <p>At the end of this course, students should be able to:</p> <ul style="list-style-type: none"> • Prepare a set of financial statements representing the results of typical business operations • Evaluate the performance of a firm • Use financial information in management decisions • Apply the most appropriate techniques required for strategic planning, budgeting and forecasting • Visualize complex accounting data and apply business analytics techniques to solve managerial decision-making problems • Understand and present to stakeholders the firm's financial results.
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Lecturer	Nicola Dalla Via
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Scientific sector of lecturer	SECS-P/07
Teaching language	English
Office hours	Please refer to the course webpage
Lecturing Assistant (if any)	--
Contact LA	--
Office hours LA	--
List of topics	<ul style="list-style-type: none"> • Understanding of the concepts and language of accounting • Preparation of financial statements (income statement, balance sheet, statement of cash flows) • Basic interpretation and analysis of financial statements • Cost behavior and cost-volume-profit analysis • Fundamentals of internal decision-making • Introduction to budgeting and management control

Teaching format	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.
Learning outcomes	<p>Knowledge and understanding:</p> <ul style="list-style-type: none"> • D1.14 - Knowledge of accounting and company registration systems (e.g. Doppik) for internal and external accounting and of balance sheet items and their influence on company decisions. <p>Applying knowledge and understanding:</p> <ul style="list-style-type: none"> • D2.9 - Ability to support the management of IT departments and software companies by providing information as needed. • D2.11 - Ability to analyse large amounts of data on economic facts and processes. • Apply data analysis tools and techniques to extract financial data, analyse financial statements, visualize complex accounting data, examine predictive analytics models <p>Making judgments</p> <ul style="list-style-type: none"> • D3.1 - Ability to collect and interpret data useful for forming independent judgments on IT and economic aspects of information systems. • D3.3 - Ability to compare and evaluate different IT solutions based on their technical characteristics and key business figures. • D3.4 - Ability to assess fundamental economic and business facts on the basis of numerical data. <p>Communication skills</p> <ul style="list-style-type: none"> • D4.3 - Ability to negotiate with people with different professional experiences the definition and requirements of corporate information systems.
Assessment	<p>Optional Midterm (30%): 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>Two assignments (10%+10%): Group assignments with submission of a case report. Submission is voluntary. Detailed instructions will be circulated on time.</p> <p>Final Exam (50% for students for students of the cohort 2025-26 who passed the Optional Midterm; 80% for students of the cohort 2025-26 who did not take or did not pass the Optional Midterm and submitted the Assignments; 100% for all other students): Written, closed-book exam in English with a combination of multiple-choice questions, numerical problems and essay questions. The quizzes and problems included in the Assignments and the 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. The Assignments evaluate the student's ability to make judgements in a team setting and to communicate effectively in writing.</p>

Assessment language	English
Assessment Typology	Monocratic
Evaluation criteria and criteria for awarding marks	<p>For attending students: Optional midterm: 30% Assignment 1: 10% Assignment 2: 10% Final exam: 50%</p> <p>For non-attending students: Final exam: 100%</p> <p>A student must pass the final exam to have a passing grade in the course. The grades of the Assignments are valid for one academic year.</p>
Required readings	<p>Weygandt, Kimmel & Kieso, Financial Accounting, IFRS Edition, 4th edition, Wiley 2018. ISBN: 978-1-119-50340-8 (e-book) or 978-1-119-50430-6 (hardcover)</p> <p>Datar & Rajan, Horngren's Cost Accounting, A Managerial Emphasis, Global Edition, 16th edition, Pearson 2017. ISBN: 978-1-292-21161-9 (e-book) or 978-1-292-21154-1 (hardcover)</p> <p>Or the new edition:</p> <p>Datar & Rajan, Horngren's Cost Accounting: A Managerial Emphasis, Global Edition 17E, Pearson 2021. Print ISBN: 978-1-292-36307-3, 129236307X; eText ISBN: 9781292363165, 1292363169.</p> <p>A detailed schedule with an outline of the textbook chapters required as exam material is provided during the course.</p> <p>Additional materials posted on OLE</p> <p>Subject Librarian: David Gebhardi, David.Gebhardi@unibz.it</p>
Supplementary readings	Additional readings will be provided during the course and published on the OLE platform.
Software used	SAP ERP system, Tableau, and others.