Syllabus
Course description

Course title	**Business Analytics**
Course code	**25458/25459**
Scientific sector	ECON-06/A (Former SECS-P/07)
Degree	Master in Accounting and Finance
Semester	1st semester
Year	2025/26
Credits	6
Modular	No

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

Specific educational objectives	This course focuses on advanced topics in managerial accounting, emphasizing the preparation, analysis, and interpretation of financial and non-financial information to support strategic decision-making and performance management. Students will explore contemporary costing methods, performance measurement tools, and data analysis techniques to address managerial challenges across various organizational contexts.
	Upon successful completion of this course, students will be able to:
	• Apply advanced managerial accounting and business analytics techniques to support decision-making and control in diverse organizational contexts.
	• Interpret and integrate financial and non-financial information to drive corporate performance and evaluate strategic outcomes.
	• Utilize appropriate analytical frameworks and data analysis methods to investigate and solve complex managerial problems.
	• Demonstrate effective problem-solving, computational, and communication skills through the preparation of managerial reports that support performance management.

Lecturer	Prof. Nicola Dalla Via nicola.dallavia@unibz.it
Scientific sector of the lecturer	ECON-06/A (Former SECS-P/07)
Teaching language	English
Office hours	Please refer to the lecturer's timetable

Lecturing assistant	Not foreseen
Teaching assistant	Not foreseen
List of topics covered	This course integrates advanced managerial accounting topics with foundational elements of business analytics and performance measurement. It focuses on preparing, evaluating, and interpreting financial and non-financial information to support managerial decision-making and control across different types of organizations (e.g., manufacturing, service, for-profit, and non-profit). Topics covered include advanced cost allocation techniques (such as Time-Driven Activity-Based Costing), variance analysis, fundamentals of predictive analytics, Monte Carlo simulations and uncertainty, interactive data visualizations for managerial decision-making, and the recording of basic transactions in an Enterprise Resource Planning (ERP) system.
Teaching format	The course combines frontal lectures, problem-solving exercises, and case study discussions. In-class explanations will be integrated with the application of concepts through practical exercises and managerial cases. Active participation is expected and encouraged throughout the course.

Learning outcomes	Knowledge and understanding: • Advanced knowledge and understanding of managerial dilemma´s related to the measurement and management of performance in different types of organizations • Understand how companies generate, manage, and analyse internal financial and non-financial information using ERP and BI systems Applying knowledge and understanding: • Ability to apply advanced management accounting concepts and techniques in several business settings • Ability to integrate financial information with non-financial information to effectively support managerial decision-making and drive/control corporate performance • Ability to apply data analysis tools and techniques to extract financial data, analyse financial statements and internal reports, and visualize complex accounting data Making judgments: • Ability to search for, evaluate and suggest appropriate analytical frameworks to diagnose and solve multifaceted managerial problems • Ability to analyse complex business settings and apply appropriate problem solving, computational and communication skills • Preparation and analysis of managerial reports that aid in measuring/driving corporate performance and evaluating managerial performance Learning skills: • Ability to prepare a managerial report to communicate the results of a data analysis

	• 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

Assessment	For students who actively engage in course activities, the final grade is based on a combination of: • Optional Midterm • Assignments • Final Exam, consisting of multiple-choice and essay questions These assessment components are designed to evaluate both the understanding of individual topics and the ability to integrate concepts across the course. The midterm, assignments, and final exam collectively assess students' knowledge acquisition, comprehension, and application of managerial and financial accounting principles to support managerial decision-making.
Assessment language	English
Evaluation criteria and criteria for awarding marks	Non-attending students: • Final Exam (combination of multiple-choice and essay questions): 100% of the final grade Attending students (who actively engage in course activities): • Optional Midterm • Assignments • Final Exam (combination of multiple-choice and essay questions) To pass the course, students must achieve a passing grade in the Final Exam, regardless of performance in the midterm or assignments. Grades earned in the Optional Midterm and Assignments are valid for one academic year.

Required readings	The detailed list of required readings and learning materials will be announced at the beginning of the course and made available on the OLE platform.
Supplementary material	TBA