Syllabus

Kursbeschreibung

Titel der Lehrveranstaltung	Internes Rechnungswesen
Code der Lehrveranstaltung	27336
Zusätzlicher Titel der Lehrveranstaltung	
Wissenschaftlich-disziplinärer Bereich	ECON-06/A
Sprache	Englisch
Studiengang	Bachelor in Wirtschaftswissenschaften und Betriebsführung
Andere Studiengänge (gem. Lehrveranstaltung)	
Dozenten/Dozentinnen	Prof. Massimiliano Bonacchi, Massimiliano.Bonacchi@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/35968
Wissensch. Mitarbeiter/Mitarbeiterin	
Semester	Erstes Semester
Studienjahr/e	3
KP	6
Vorlesungsstunden	36
Laboratoriumsstunden	6
Stunden für individuelles Studium	-
Vorgesehene Sprechzeiten	18
Inhaltsangabe	The course teaches how to use accounting information for planning, analysis, and internal decision-making to effectively manage modern businesses. It focuses on leveraging data about products, processes, customers, and investments to assess profitability, set prices, manage portfolios, and support strategic and operational decisions.

	Emphasis is placed on internal reporting systems: we will examine cases where misleading information led to business failures and study how top- performing firms design systems that create value.
Themen der Lehrveranstaltung	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: • CVP analysis, Break-even point • relevant costs and relevant revenues • Asset-related costs and strategic issues Measuring and managing sustainability
Stichwörter	cost accounting
Empfohlene Voraussetzungen	
Propädeutische Lehrveranstaltungen	none
Unterrichtsform	Lecture with integrated case studies and guest lectures
Anwesenheitspflicht	Attendance is not compulsory but strongly recommended
Spezifische Bildungsziele und erwartete Lernergebnisse	ILO (Intended Learning Outcomes) ILO 1 Knowledge and understanding ILO 1.1 knowledge of management and organisational objectives, plans and functions ILO 1.2 knowledge of concepts, models and tools for critically analysing business and business strategies ILO 1.3 in-depth knowledge and understanding of management control ILO 1.4 knowledge of tools for static, dynamic, and comparative analysis of data on individuals, enterprises and economies ILO 5 knowledge of international accounting systems and the double-entry method for recording and evaluating business operations

	ILO 6 understanding of financial statements ILO 7 in-depth knowledge of accounting data recording or management control ILO 2 Ability to apply knowledge and understanding ILO 2.1 know how to apply contextually appropriate management principles, theoretical models and empirical analysis tools to complex problems in typical management situations ILO 2.2 know how to use the specific tools of auditing in different contexts of business reality ILO 2.3 know how to apply international accounting standards to different contexts of corporate reality ILO 2.4 know how to analyse financial statements using financial statement ratios and communicate the results in accordance with international professional standards ILO 3 Making judgements ILO 3.1 identify the most important problems in complex decision-making situations ILO 3.2 perform a critical analysis of facts and situations ILO 3.3 finding the necessary information in databases, legal sources and literature ILO 4 Learning skills ILO 4.1 analysing, critically processing and integrating data, information and future experience, also using advanced software
Spezifisches Bildungsziel und erwartete Lernergebnisse (zusätzliche Informationen)	
Art der Prüfung	Non-attending student: Written exam Attending students: Midterm, Class participation, and final written exam ILOs assessed 1 to 4

Bewertungskriterien	Not Attending Students 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. Attending Students Student final grade will be a mixture of: 1) Midterm and final written exam, - 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%) - attendance, case preparation, in-class contribution
Pflichtliteratur	The required textbook is Managerial Accounting, by Garrison, Noreen, and Brewer, 18th edition. E-book link available on OLE course page. Attending Students: There are two copyrighted cases we will use: *Seligram ETO* and *Infinity Bank (A)*.
Weiterführende Literatur	
Weitere Informationen	
Ziele für nachhaltige Entwicklung (SDGs)	Hochwertige Bildung