

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	<p>The course teaches how to use accounting information for planning, analysis, and internal decision-making to effectively manage modern businesses.</p> <p>It focuses on leveraging data about products, processes, customers, and investments to assess profitability, set prices, manage portfolios, and support strategic and operational decisions.</p>

	<p>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.</p>
Themen der Lehrveranstaltung	<p>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:</p> <ul style="list-style-type: none"> • CVP analysis, Break-even point • relevant costs and relevant revenues • Asset-related costs and strategic issues <p>Measuring and managing sustainability</p>
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	<p>ILO (Intended Learning Outcomes)</p> <p>ILO 1 Knowledge and understanding</p> <p>ILO 1.1 knowledge of management and organisational objectives, plans and functions</p> <p>ILO 1.2 knowledge of concepts, models and tools for critically analysing business and business strategies</p> <p>ILO 1.3 in-depth knowledge and understanding of management control</p> <p>ILO 1.4 knowledge of tools for static, dynamic, and comparative analysis of data on individuals, enterprises and economies</p> <p>ILO 5 knowledge of international accounting systems and the double-entry method for recording and evaluating business operations</p>

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

Bewertungskriterien	<p>Not Attending Students</p> <p>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>Attending Students</p> <p>Student final grade will be a mixture of:</p> <ol style="list-style-type: none"> 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
Pfichtliteratur	<p>The required textbook is Managerial Accounting, by Garrison, Noreen, and Brewer, 18th edition. E-book link available on OLE course page.</p> <p>Attending Students:</p> <p>There are two copyrighted cases we will use: <i>Seligram ETO</i> and <i>Infinity Bank (A)</i>.</p>
Weiterführende Literatur	
Weitere Informationen	
Ziele für nachhaltige Entwicklung (SDGs)	Hochwertige Bildung