

# Syllabus

## *Course Description*

<b>Course Title</b>	Management Accounting and Control
<b>Course Code</b>	27336
<b>Course Title Additional</b>	
<b>Scientific-Disciplinary Sector</b>	ECON-06/A
<b>Language</b>	English
<b>Degree Course</b>	Bachelor in Economics and Management
<b>Other Degree Courses (Loaned)</b>	
<b>Lecturers</b>	Prof. Massimiliano Bonacchi, Massimiliano.Bonacchi@unibz.it <a href="https://www.unibz.it/en/faculties/economics-management/academic-staff/person/35968">https://www.unibz.it/en/faculties/economics-management/academic-staff/person/35968</a>
<b>Teaching Assistant</b>	
<b>Semester</b>	First semester
<b>Course Year/s</b>	3
<b>CP</b>	6
<b>Teaching Hours</b>	36
<b>Lab Hours</b>	6
<b>Individual Study Hours</b>	-
<b>Planned Office Hours</b>	18
<b>Contents Summary</b>	<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</p>

	study how top- performing firms design systems that create value.
<b>Course Topics</b>	<p>Managerial information systems: theory and practice.</p> <p>Normal absorption costing</p> <p>Measuring and managing the cost of capacity</p> <p>Activity-based costing</p> <p>Customer profitability</p> <p>Decentralization and performance evaluation</p> <p>Introduction to business decisions:</p> <ul style="list-style-type: none"> <li>• CVP analysis, Break-even point</li> <li>• relevant costs and relevant revenues</li> <li>• Asset-related costs and strategic issues</li> </ul> <p>Measuring and managing sustainability</p>
<b>Keywords</b>	cost accounting
<b>Recommended Prerequisites</b>	
<b>Propaedeutic Courses</b>	none
<b>Teaching Format</b>	Lecture with integrated case studies and guest lectures
<b>Mandatory Attendance</b>	Attendance is not compulsory but strongly recommended
<b>Specific Educational Objectives and Learning Outcomes</b>	<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><b>Specific Educational Objectives and Learning Outcomes (additional info.)</b></p>	
<p><b>Assessment</b></p>	<p>Non-attending student: Written exam</p> <p>Attending students: Midterm, Class participation, and final written exam ILOs assessed 1 to 4</p>
<p><b>Evaluation Criteria</b></p>	<p>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.</p> <p>Attending Students Student final grade will be a mixture of:</p>

	<p>1) Midterm and final written exam,</p> <ul style="list-style-type: none"> <li>- Clarity of answers and establish relationships between topics.</li> <li>- The higher grade obtained either in the midterm or final exam will count 50%, the weaker grade 40%.</li> </ul> <p>2) Class Participation (10%)</p> <ul style="list-style-type: none"> <li>- attendance, case preparation, in-class contribution</li> </ul>
<b>Required Readings</b>	<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>
<b>Supplementary Readings</b>	
<b>Further Information</b>	
<b>Sustainable Development Goals (SDGs)</b>	Quality education