# Syllabus

## *Descrizione corso*

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| **Titolo insegnamento** | Contabilità e controllo direzionale |
| **Codice insegnamento** | 27336 |
| **Titolo aggiuntivo** | |
| **Settore Scientifico-Disciplinare** | ECON-06/A |
| **Lingua** | Inglese |
| **Corso di Studio** | Corso di laurea in Economia e Management |
| **Altri Corsi di Studio (mutuati)** | |
| **Docenti** | prof. Massimiliano Bonacchi, Massimiliano.Bonacchi@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/35968 |
| **Assistente** | |
| **Semestre** | Primo semestre |
| **Anno/i di corso** | 3 |
| **CFU** | 6 |
| **Ore didattica frontale** | 36 |
| **Ore di laboratorio** | 6 |
| **Ore di studio individuale** | - |
| **Ore di ricevimento previste** | 18 |
| **Sintesi contenuti** | The course teaches how to use accounting information for planning, analysis, and internal decision-making to effectively manage modern businesses.<br><br>It focuses on leveraging data about products, processes, customers, and investments to assess profitability, set prices, manage portfolios, and support strategic and operational decisions.<br><br>Emphasis is placed on internal reporting systems: we will examine |

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| | cases where misleading information led to business failures and study how top- performing firms design systems that create value. |
| **Argomenti dell'insegnamento** | Managerial information systems: theory and practice.<br>Normal absorption costing<br>Measuring and managing the cost of capacity<br>Activity-based costing<br>Customer profitability<br>Decentralization and performance evaluation<br>Introduction to business decisions:<br>• CVP analysis, Break-even point<br>• relevant costs and relevant revenues<br>• Asset-related costs and strategic issues<br>Measuring and managing sustainability |
| **Parole chiave** | cost accounting |
| **Prerequisiti** | |
| **Insegnamenti propedeutici** | none |
| **Modalità di insegnamento** | Lecture with integrated case studies and guest lectures |
| **Obbligo di frequenza** | Attendance is not compulsory but strongly recommended |
| **Obiettivi formativi specifici e risultati di apprendimento attesi** | ILO (Intended Learning Outcomes)<br><br>ILO 1 Knowledge and understanding<br><br>ILO 1.1 knowledge of management and organisational objectives, plans and functions<br>ILO 1.2 knowledge of concepts, models and tools for critically analysing business and business strategies<br>ILO 1.3 in-depth knowledge and understanding of management control<br>ILO 1.4 knowledge of tools for static, dynamic, and comparative analysis of data on individuals, enterprises and economies<br>ILO 5 knowledge of international accounting systems and the double-entry method for recording and evaluating business operations<br>ILO 6 understanding of financial statements<br>ILO 7 in-depth knowledge of accounting data recording or management control<br><br>ILO 2 Ability to apply knowledge and understanding |

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| | ILO 2.1 know how to apply contextually appropriate management principles, theoretical models and empirical analysis tools to complex problems in typical management situations<br>ILO 2.2 know how to use the specific tools of auditing in different contexts of business reality<br>ILO 2.3 know how to apply international accounting standards to different contexts of corporate reality<br>ILO 2.4 know how to analyse financial statements using financial statement ratios and communicate the results in accordance with international professional standards<br><br>ILO 3 Making judgements<br><br>ILO 3.1 identify the most important problems in complex decision-making situations<br>ILO 3.2 perform a critical analysis of facts and situations<br>ILO 3.3 finding the necessary information in databases, legal sources and literature<br><br>ILO 4 Learning skills<br><br>ILO 4.1 analysing, critically processing and integrating data, information and future experience, also using advanced software |
| **Obiettivi formativi specifici e risultati di apprendimento attesi (ulteriori info.)** | |
| **Modalità di esame** | Non-attending student:<br>Written exam<br><br>Attending students:<br>Midterm, Class participation, and final written exam<br>ILOs assessed 1 to 4 |
| **Criteri di valutazione** | Not Attending Students<br>Not attending students are evaluated through a final exam (100%) that covers the following textbook Chapters: 1, 2,<br>3, 5, 6, 7, 10, 11, 12.<br><br>Attending Students |

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| | Student final grade will be a mixture of:<br>1) Midterm and final written exam,<br>- Clarity of answers and establish relationships between topics.<br>- The higher grade obtained either in the midterm or final exam will count 50%, the weaker grade 40%.<br>2) Class Participation (10%)<br>- attendance, case preparation, in-class contribution |
| **Bibliografia obbligatoria** | The required textbook is Managerial Accounting, by Garrison, Noreen, and Brewer, 18th edition. E-book link available on OLE course page.<br><br>Attending Students:<br><br>There are two copyrighted cases we will use: *Seligram ETO* and *Infinity Bank (A)*. |
| **Bibliografia facoltativa** | |
| **Altre informazioni** | |
| **Obiettivi di Sviluppo Sostenibile (SDGs)** | Istruzione di qualità |