Syllabus

Kursbeschreibung

Titel der Lehrveranstaltung	Strategisches Rechnungswesen
Code der Lehrveranstaltung	30172
Zusätzlicher Titel der Lehrveranstaltung	
Wissenschaftlich-disziplinärer Bereich	ECON-06/A
Sprache	Englisch
Studiengang	Bachelor in Tourismus-, Sport- und Eventmanagement
Andere Studiengänge (gem. Lehrveranstaltung)	
Dozenten/Dozentinnen	dr. Valeriia Melnyk, Valeriia.Melnyk@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/52336
Wissensch. Mitarbeiter/Mitarbeiterin	
Semester	Zweites Semester
Studienjahr/e	2
KP	6
Vorlesungsstunden	36
Laboratoriumsstunden	-
Stunden für individuelles Studium	-
Vorgesehene Sprechzeiten	18
Inhaltsangabe	The course refers to the typical educational activities and belongs to the scientific area of Business Administration. By the end of the course, students shall be familiar with basic concepts of management accounting and control and know how to apply them to real-life cases. They will understand how the interests of owners, employees, and management of a firm may conflict, and how this has an influence on optimal decision-making.

Themen der Lehrveranstaltung	-Managerial information systems: theory and practice. -Traditional job costing -Activity-based costing -Measuring and managing the costs of capacity -Customer profitability: introduction -Introduction to business decisions: cost-volume-profit (CVP) analysis -Business decisions: relevant costs and relevant revenues -Budgeting and responsibility accounting
Stichwörter	managerial accounting, budgeting, costing
Empfohlene Voraussetzungen	
Propädeutische Lehrveranstaltungen	
Unterrichtsform	Frontal lectures, exercises and case studies.
Anwesenheitspflicht	-
Spezifische Bildungsziele und erwartete Lernergebnisse	ILO (Intended Learning Outcomes) ILO 1 - Knowledge and understanding ILO 1.1. of the business management operations system ILO 1.2. of the costs and management operations system ILO 1.3. of management control principles ILO 1.4. of financial planning and forecasting principles ILO 1.5. benchmarks for cost centres ILO 1.6. principles of strategic control. ILO 2 - Ability to apply knowledge and understanding ILO 2.1. tools for analysing indicators and business models ILO 2.2. analysis of the cost of borrowing and borrowing policies for companies operating in the service sector ILO 2.3. analysis of the manager payment incentive system ILO 2.4. cost and management operations system for business decisions ILO 2.5. cost system for financing decisions ILO 2.6. principles of financial planning and forecasting for service companies ILO 2.7. benchmarking methods for cost centres ILO 2.8. Principles of strategic control in the tourism, events and

	sports sectors. ILO 2.9. Basic concepts useful for following courses in economics, business and administration ILO 3 - Making judgements ILO 3.1. Identifying the most relevant variables to use when making decisions in complex situations; ILO 3.2. Reporting analytically and critically on information, empirical evidence and data in order to make appropriate economic and managerial decisions; ILO 3.3. Evaluating the most appropriate quantitative and qualitative analysis tools to assist the decision-making process; ILO 3.4. Adopting logical arguments and relating information and analytical tools to find solutions. ILO 4 - Making judgements (Communication skills) ILO 4.1. The achievement of this objective will be assessed through written exams, individual and group assignments, and the final dissertation. ILO 5 - Learning skills ILO 5.1. Ability to analyse, critically evaluate and integrate data, information and experiences; ILO 5.2. Ability to develop possible solutions to economic and management problems in the operational contexts relevant to the employment opportunities of graduates.
Spezifisches Bildungsziel und erwartete Lernergebnisse (zusätzliche Informationen)	
Art der Prüfung	Attending students: Optional Midterm (30%): Multiple-choice test. Participation is voluntary, however students cannot opt to refuse the Midterm grade in case of pass. Detailed instructions will be circulated on time. Optional assignment (20%): Group assignment with submission of a case report and in class presentation. Participation is voluntary. Detailed instructions will be circulated on time.

	Final Exam (50% for students who passed the optional Midterm and submitted the assignment; 70% for students who passed the optional midterm but did not submit the assignment; 100% for students who did not take or did not pass the optional Midterm and did not submit the assignment): Individual written test that consists of both managerial theory questions and practical exercises. Some questions will be open-ended questions and some will be multiple-choice questions. Knowledge, understanding of management accounting problems and ability to develop managerial decisions within the corporations are assessed. Expected duration: 75 minutes (for students who passed the optional midterm) or 120 minutes (for students who did not pass/attend the optional midterm). The grades of the optional Midterm and the assignment are valid for one academic year. Non-attending students: Final Exam (100%): Individual written test that consists of both managerial theory questions and practical exercises. Some questions will be open-ended questions and some will be multiple-choice questions. Knowledge, understanding of management accounting problems and ability to develop managerial decisions within the corporations are assessed. Expected duration: 120 minutes. Attending Students: Midterm (ILO 1, 2, 3, 4, 5) Assignment (ILO 1, 2, 3, 4, 5) Final Exam: ILO 1, 2, 3, 4, 5. Non-Attending Students: Final Exam ILO 1, 2, 3, 4, 5.
Bewertungskriterien	The following criteria will be used to evaluate the Optional Midterm Exam: accuracy of calculations relating to quantitative questions; relevance of answers to qualitative questions. The following criteria will be used to evaluate the Optional Assignment: accuracy of calculations relating to quantitative questions; relevance and clarity of answers to qualitative questions; clarity of presentation of the case report; ability to evaluate alternative decision-making scenarios.

	The following criteria will be used to evaluate the Final Exam: accuracy of calculations relating to quantitative questions; relevance and clarity of answers to qualitative questions; ability to compare, contrast and evaluate different managerial decisions of a firm. A student must pass the final exam to have a passing grade in the course.
Pflichtliteratur	The required textbook is *Horngren's Cost Accounting: A Managerial Emphasis*, Global Edition 16E, by Datar & Rajan, 2018. Publisher: Pearson (Intl). Print ISBN: 9781292211541, 1292211547; eText ISBN: 9781292211619, 129221161X. Or the new edition: *Horngren's Cost Accounting: A Managerial Emphasis*, Global Edition 17E, by Datar & Rajan, 2021. Publisher: Pearson (Intl). Print ISBN: 9781292363073, 129236307X; eText ISBN: 9781292363165, 1292363169.
Weiterführende Literatur	
Weitere Informationen	
Ziele für nachhaltige Entwicklung (SDGs)	Hochwertige Bildung, Nachhaltige Städte und Gemeinden, Industrie, Innovation und Infrastruktur, Menschenwürdige Arbeit und Wirtschaftswachstum