

# Syllabus

## *Descrizione corso*

<b>Titolo insegnamento</b>	Contabilità e controllo direzionale
<b>Codice insegnamento</b>	30172
<b>Titolo aggiuntivo</b>	
<b>Settore Scientifico-Disciplinare</b>	ECON-06/A
<b>Lingua</b>	Inglese
<b>Corso di Studio</b>	Corso di laurea in Management del Turismo, dello Sport e degli Eventi
<b>Altri Corsi di Studio (mutuati)</b>	
<b>Docenti</b>	dr. Valeriia Melnyk, Valeriia.Melnyk@unibz.it <a href="https://www.unibz.it/en/faculties/economics-management/academic-staff/person/52336">https://www.unibz.it/en/faculties/economics-management/academic-staff/person/52336</a>
<b>Assistente</b>	
<b>Semestre</b>	Secondo semestre
<b>Anno/i di corso</b>	2
<b>CFU</b>	6
<b>Ore didattica frontale</b>	36
<b>Ore di laboratorio</b>	-
<b>Ore di studio individuale</b>	-
<b>Ore di ricevimento previste</b>	18
<b>Sintesi contenuti</b>	<p>The course refers to the typical educational activities and belongs to the scientific area of Business Administration.</p> <p>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.</p>
<b>Argomenti</b>	-Managerial information systems: theory and practice.

<b>dell'insegnamento</b>	<ul style="list-style-type: none"> <li>-Traditional job costing</li> <li>-Activity-based costing</li> <li>-Measuring and managing the costs of capacity</li> <li>-Customer profitability: introduction</li> <li>-Introduction to business decisions: cost-volume-profit (CVP) analysis</li> <li>-Business decisions: relevant costs and relevant revenues</li> <li>-Budgeting and responsibility accounting</li> </ul>
<b>Parole chiave</b>	managerial accounting, budgeting, costing
<b>Prerequisiti</b>	
<b>Insegnamenti propedeutici</b>	
<b>Modalità di insegnamento</b>	Frontal lectures, exercises and case studies.
<b>Obbligo di frequenza</b>	-
<b>Obiettivi formativi specifici e risultati di apprendimento attesi</b>	<p>ILO (Intended Learning Outcomes)</p> <p>ILO 1 - Knowledge and understanding</p> <p>ILO 1.1. of the business management operations system</p> <p>ILO 1.2. of the costs and management operations system</p> <p>ILO 1.3. of management control principles</p> <p>ILO 1.4. of financial planning and forecasting principles</p> <p>ILO 1.5. benchmarks for cost centres</p> <p>ILO 1.6. principles of strategic control.</p> <p>ILO 2 - Ability to apply knowledge and understanding</p> <p>ILO 2.1. tools for analysing indicators and business models</p> <p>ILO 2.2. analysis of the cost of borrowing and borrowing policies for companies operating in the service sector</p> <p>ILO 2.3. analysis of the manager payment incentive system</p> <p>ILO 2.4. cost and management operations system for business decisions</p> <p>ILO 2.5. cost system for financing decisions</p> <p>ILO 2.6. principles of financial planning and forecasting for service companies</p> <p>ILO 2.7. benchmarking methods for cost centres</p> <p>ILO 2.8. Principles of strategic control in the tourism, events and sports sectors.</p> <p>ILO 2.9. Basic concepts useful for following courses in economics, business and administration</p>

	<p>ILO 3 - Making judgements</p> <p>ILO 3.1. Identifying the most relevant variables to use when making decisions in complex situations;</p> <p>ILO 3.2. Reporting analytically and critically on information, empirical evidence and data in order to make appropriate economic and managerial decisions;</p> <p>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.</p> <p>ILO 4 - Making judgements (Communication skills)</p> <p>ILO 4.1. The achievement of this objective will be assessed through written exams, individual and group assignments, and the final dissertation.</p> <p>ILO 5 - Learning skills</p> <p>ILO 5.1. Ability to analyse, critically evaluate and integrate data, information and experiences;</p> <p>ILO 5.2. Ability to develop possible solutions to economic and management problems in the operational contexts relevant to the employment opportunities of graduates.</p>
<b>Obiettivi formativi specifici e risultati di apprendimento attesi (ulteriori info.)</b>	
<b>Modalità di esame</b>	<p>Attending students:</p> <p>Optional Midterm (30%):</p> <p>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.</p> <p>Optional assignment (20%):</p> <p>Group assignment with submission of a case report and in class presentation. Participation is voluntary. Detailed instructions will be circulated on time.</p> <p>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</p>

	<p>did not submit the assignment):</p> <p>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.</p> <p>Expected duration: 75 minutes (for students who passed the optional midterm) or 120 minutes (for students who did not pass/attend the optional midterm).</p> <p>The grades of the optional Midterm and the assignment are valid for one academic year.</p> <p>Non-attending students:</p> <p>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.</p> <p>Expected duration: 120 minutes.</p> <p>Attending Students:</p> <p>Midterm (ILO 1, 2, 3, 4, 5)</p> <p>Assignment (ILO 1, 2, 3, 4, 5)</p> <p>Final Exam: ILO 1, 2, 3, 4, 5.</p> <p>Non-Attending Students:</p> <p>Final Exam ILO 1, 2, 3, 4, 5.</p>
<b>Criteri di valutazione</b>	<p>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.</p> <p>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.</p> <p>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</p>

	<p>firm.</p> <p>A student must pass the final exam to have a passing grade in the course.</p>
<b>Bibliografia obbligatoria</b>	<p>The required textbook is <i>Horngren's Cost Accounting: A Managerial Emphasis</i>, Global Edition 16E, by Datar &amp; Rajan, 2018. Publisher: Pearson (Intl). Print ISBN: 9781292211541, 1292211547; eText ISBN: 9781292211619, 129221161X.</p> <p>Or the new edition: <i>Horngren's Cost Accounting: A Managerial Emphasis</i>, Global Edition 17E, by Datar &amp; Rajan, 2021. Publisher: Pearson (Intl). Print ISBN: 9781292363073, 129236307X; eText ISBN: 9781292363165, 1292363169.</p>
<b>Bibliografia facoltativa</b>	
<b>Altre informazioni</b>	
<b>Obiettivi di Sviluppo Sostenibile (SDGs)</b>	Istruzione di qualità, Città e comunità sostenibili, Innovazione e infrastrutture, Buona occupazione e crescita economica