Syllabus

Course Description

Course Title	Accounting for decision making
Course Code	76402
Course Title Additional	
Scientific-Disciplinary Sector	ECON-06/A
Language	English
Degree Course	Bachelor in Informatics and Management of Digital Business
Other Degree Courses (Loaned)	
Lecturers	Prof. Nicola Dalla Via, Nicola.DallaVia@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/41428
Teaching Assistant	
Semester	First semester
Course Year/s	1
CP	6
Teaching Hours	36
Lab Hours	12
Individual Study Hours	102
Planned Office Hours	18
Contents Summary	• Understanding of the concepts and language of accounting • Preparation of financial statements (income statement, balance sheet, statement of cash flows) • Basic interpretation and analysis of financial statements • Cost behavior and cost-volume-profit analysis • Fundamentals of internal decision-making • Introduction to budgeting and management control
Course Topics	The course explores the role of accounting as a tool for decision making. Topics include: • Core accounting concepts and the logic behind financial

	reporting • Understanding and reading financial statements • How business transactions affect financial outcomes • Interpreting financial data to evaluate performance • Basics of cost behavior and cost-volume-profit (CVP) analysis • Break-even analysis to support short-term decision making • Using digital tools to explore financial data
Keywords	Financial accounting, Management accounting, Managerial decision-making
Recommended Prerequisites	There are no prerequisites.
Propaedeutic Courses	
Teaching Format	Frontal lectures, exercises and case studies. The course will combine in-class explanation, problem-solving and case discussion. Students are expected to participate actively in class.
Mandatory Attendance	Suggested, but not required.
Specific Educational Objectives and Learning Outcomes	The course belongs to the type "attività formative affini o integrative – formazione affine". The course refers to the basic educational activities of the program and belongs to the scientific area of Business Administration. At the end of this course, students should be able to: • Prepare a set of financial statements representing the results of typical business operations • Evaluate the performance of a firm • Use financial information in management decisions • Apply the most appropriate techniques required for strategic planning, budgeting and forecasting • Visualize complex accounting data and apply business analytics techniques to solve managerial decision-making problems • Understand and present to stakeholders the firm's financial results. Knowledge and understanding: • D1.14 - Knowledge of accounting and company registration systems (e.g. Doppik) for internal and external accounting and of balance sheet items and their influence on company decisions. Applying knowledge and understanding: • D2.9 - Ability to support the management of IT departments and software companies by providing information as needed.

	• D2.11 - Ability to analyse large amounts of data on economic facts and processes. • Apply data analysis tools and techniques to extract financial data, analyse financial statements, visualize complex accounting data, examine predictive analytics models Making judgments • D3.1 - Ability to collect and interpret data useful for forming independent judgments on IT and economic aspects of information systems. • D3.3 - Ability to compare and evaluate different IT solutions based on their technical characteristics and key business figures. • D3.4 - Ability to assess fundamental economic and business facts on the basis of numerical data. Communication skills • D4.3 - Ability to negotiate with people with different professional experiences the definition and requirements of corporate information systems.
Specific Educational Objectives and Learning Outcomes (additional info.)	Knowledge and understanding • Demonstrate a functional understanding of financial language, accounting principles, and core procedures, including how business transactions are recorded and reflected in financial statements, as a foundation for interpreting financial data and supporting communication in business and technology contexts. Applying knowledge and understanding • Interpret financial reports from a user-oriented perspective, identifying how accounting information supports operational and strategic decisions. Use selected digital tools to explore and present financial data in applied settings. Making judgements • Evaluate financial data critically, taking into account its context, relevance, limitations, and implications for business decision-making. Communication skills • Communicate financial information clearly and effectively to non-specialist and interdisciplinary audiences, with appropriate structure, terminology, and focus.

	Learning skills • Develop the ability to learn independently through applied exercises, case-based reasoning, and the use of digital tools, linking accounting knowledge to broader economic and technological frameworks.
Assessment	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. Two assignments (10%+10%): Group assignments with submission of a case report. Submission is voluntary. Detailed instructions will be circulated on time. Final Exam (50% for students for students of the cohort 2026-27 who passed the Optional Midterm; 80% for students of the cohort 2026-27 who did not take or did not pass the Optional Midterm and submitted the Assignments; 100% for all other students): Written, closed-book exam in English with a combination of multiple-choice questions, numerical problems and essay questions. The quizzes and problems included in the Assignments and the final exam aim at assessing the acquisition of knowledge, understanding and ability to apply financial and managerial accounting concepts, and ability to develop managerial decisions. The Assignments evaluate the student´s ability to make judgements in a team setting and to communicate effectively in writing.
Evaluation Criteria	For attending students: Optional midterm: 30% Assignment 1: 10% Assignment 2: 10% Final exam: 50% For non-attending students: Final exam: 100% A student must pass the final exam to have a passing grade in the course. The grades of the Assignments are valid for one academic

	year.
Required Readings	Weygandt, Kimmel & Kieso, Financial Accounting, IFRS Edition, 4th edition, Wiley 2018. ISBN: 978-1-119-50340-8 (e-book) or 978-1-119-50430-6 (hardcover) Datar & Rajan, Horngren's Cost Accounting, A Managerial Emphasis, Global Edition, 16th edition, Pearson 2017. ISBN: 978-1-292-21161-9 (e-book) or 978-1-292-21154-1 (hardcover) Or the new edition: Datar & Rajan, Horngren's Cost Accounting: A Managerial Emphasis, Global Edition 17E, Pearson 2021. Print ISBN: 978-1-292-36307-3, 129236307X; eText ISBN: 9781292363165, 1292363169. A detailed schedule with an outline of the textbook chapters required as exam material is provided during the course. Additional materials posted on OLE Subject Librarian: David Gebhardi, David.Gebhardi@unibz.it
Supplementary Readings	Additional readings will be provided during the course and published on the OLE platform.
Further Information	Software used: SAP ERP system, Tableau, and others.
Sustainable Development Goals (SDGs)	Decent work and economic growth, Quality education