

# Syllabus

## *Course Description*

|                                |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
|--------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Course Title                   | Managerial Accounting                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Course Code                    | 30172                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| Course Title Additional        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Scientific-Disciplinary Sector | ECON-06/A                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| Language                       | English                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| Degree Course                  | Bachelor in Tourism, Sport and Event Management                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Other Degree Courses (Loaned)  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Lecturers                      | dr. Valeriia Melnyk,<br>Valeriia.Melnyk@unibz.it<br><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>                                                                                                                                                                                                                         |
| Teaching Assistant             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Semester                       | Second semester                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| Course Year/s                  | 2                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| CP                             | 6                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Teaching Hours                 | 36                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Lab Hours                      | -                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Individual Study Hours         | -                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| Planned Office Hours           | 18                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| Contents Summary               | <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> |
| Course Topics                  | <ul style="list-style-type: none"> <li>-Managerial information systems: theory and practice.</li> <li>-Traditional job costing</li> <li>-Activity-based costing</li> </ul>                                                                                                                                                                                                                                                                                      |

|                                                              |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|--------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                                              | <ul style="list-style-type: none"> <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>Keywords</b>                                              | managerial accounting, budgeting, costing                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |
| <b>Recommended Prerequisites</b>                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Propaedeutic Courses</b>                                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
| <b>Teaching Format</b>                                       | Frontal lectures, exercises and case studies.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |
| <b>Mandatory Attendance</b>                                  | -                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
| <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. 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>Specific Educational Objectives and Learning Outcomes (additional info.)</b> |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Assessment</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 did not submit the assignment):</p> <p>Individual written test that consists of both managerial theory</p>                                                                                                                                                                                                                                 |

|                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                            | <p>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>Evaluation Criteria</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 firm.</p> <p>A student must pass the final exam to have a passing grade in the</p>                                                                                                                                                                                                                                                                                                                           |

|                                             |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
|---------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
|                                             | course.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Required Readings</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>Supplementary Readings</b>               |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Further Information</b>                  |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |
| <b>Sustainable Development Goals (SDGs)</b> | Quality education, Sustainable cities and communities, Industry, innovation and infrastructure, Decent work and economic growth                                                                                                                                                                                                                                                                                                                                                                  |