Syllabus

Descrizione corso

Titolo insegnamento	Contabilità e controllo direzionale
Codice insegnamento	30172
Titolo aggiuntivo	
Settore Scientifico-Disciplinare	ECON-06/A
Lingua	Inglese
Corso di Studio	Corso di laurea in Management del Turismo, dello Sport e degli Eventi
Altri Corsi di Studio (mutuati)	
Docenti	dr. Valeriia Melnyk, Valeriia.Melnyk@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/52336
Assistente	
Semestre	Secondo semestre
Anno/i di corso	2
CFU	6
Ore didattica frontale	36
Ore di laboratorio	-
Ore di studio individuale	-
Ore di ricevimento previste	18
Sintesi contenuti	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.
Argomenti	-Managerial information systems: theory and practice.

dell'insegnamento	-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
Parole chiave	managerial accounting, budgeting, costing
Prerequisiti	
Insegnamenti propedeutici	
Modalità di insegnamento	Frontal lectures, exercises and case studies.
Obbligo di frequenza	-
Obiettivi formativi specifici e risultati di apprendimento attesi	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.
Obiettivi formativi specifici e risultati di apprendimento attesi (ulteriori info.)	
Modalità di esame	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.
Criteri di valutazione	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.
Bibliografia obbligatoria	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.
Bibliografia facoltativa	
Altre informazioni	
Obiettivi di Sviluppo Sostenibile (SDGs)	Istruzione di qualità, Città e comunità sostenibili, Innovazione e infrastrutture, Buona occupazione e crescita economica