Freie Universität Bozen
Libera Università di Bolzano
Università Liedia de Bulsan

Syllabus

Descrizione corso

Titolo insegnamento	Contabilità e controllo direzionale
Codice insegnamento	27336
Titolo aggiuntivo	
Settore Scientifico-Disciplinare	ECON-06/A
Lingua	Inglese
Corso di Studio	Corso di laurea in Economia e Management
Altri Corsi di Studio (mutuati)	
Docenti	prof. Massimiliano Bonacchi, Massimiliano.Bonacchi@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/35968
Assistente	
Semestre	Primo semestre
Anno/i di corso	3
CFU	6
Ore didattica frontale	36
Ore di laboratorio	6
Ore di studio individuale	-
Ore di ricevimento previste	18
Sintesi contenuti	The course teaches how to use accounting information for planning, analysis, and internal decision-making to effectively manage modern businesses. It focuses on leveraging data about products, processes, customers, and investments to assess profitability, set prices, manage portfolios, and support strategic and operational decisions. Emphasis is placed on internal reporting systems: we will examine

	cases where misleading information led to business failures and study how top- performing firms design systems that create value.
Argomenti dell'insegnamento	Managerial information systems: theory and practice. Normal absorption costing Measuring and managing the cost of capacity Activity-based costing Customer profitability Decentralization and performance evaluation Introduction to business decisions: • CVP analysis, Break-even point • relevant costs and relevant revenues • Asset-related costs and strategic issues Measuring and managing sustainability
Parole chiave	cost accounting
Prerequisiti	
Insegnamenti propedeutici	none
Modalità di insegnamento	Lecture with integrated case studies and guest lectures
Obbligo di frequenza	Attendance is not compulsory but strongly recommended
Obiettivi formativi specifici e risultati di apprendimento attesi	ILO (Intended Learning Outcomes) ILO 1 Knowledge and understanding ILO 1.1 knowledge of management and organisational objectives, plans and functions ILO 1.2 knowledge of concepts, models and tools for critically analysing business and business strategies ILO 1.3 in-depth knowledge and understanding of management control ILO 1.4 knowledge of tools for static, dynamic, and comparative analysis of data on individuals, enterprises and economies ILO 5 knowledge of international accounting systems and the double-entry method for recording and evaluating business operations ILO 6 understanding of financial statements ILO 7 in-depth knowledge of accounting data recording or management control ILO 2 Ability to apply knowledge and understanding

	ILO 2.1 know how to apply contextually appropriate management principles, theoretical models and empirical analysis tools to complex problems in typical management situations ILO 2.2 know how to use the specific tools of auditing in different contexts of business reality ILO 2.3 know how to apply international accounting standards to different contexts of corporate reality ILO 2.4 know how to analyse financial statements using financial statement ratios and communicate the results in accordance with international professional standards ILO 3 Making judgements ILO 3.1 identify the most important problems in complex decision-making situations ILO 3.2 perform a critical analysis of facts and situations ILO 3.3 finding the necessary information in databases, legal sources and literature ILO 4 Learning skills ILO 4.1 analysing, critically processing and integrating data, information and future experience, also using advanced software
Obiettivi formativi specifici e risultati di apprendimento attesi (ulteriori info.)	
Modalità di esame	Non-attending student: Written exam Attending students: Midterm, Class participation, and final written exam ILOs assessed 1 to 4
Criteri di valutazione	Not Attending Students Not attending students are evaluated through a final exam (100%) that covers the following textbook Chapters: 1, 2, 3, 5, 6, 7, 10, 11, 12. Attending Students

	Student final grade will be a mixture of: 1) Midterm and final written exam, - Clarity of answers and establish relationships between topics. - The higher grade obtained either in the midterm or final exam will count 50%, the weaker grade 40%. 2) Class Participation (10%) - attendance, case preparation, in-class contribution
Bibliografia obbligatoria	The required textbook is Managerial Accounting, by Garrison, Noreen, and Brewer, 18th edition. E-book link available on OLE course page. Attending Students: There are two copyrighted cases we will use: *Seligram ETO* and *Infinity Bank (A)*.
Bibliografia facoltativa	
Altre informazioni	
Obiettivi di Sviluppo Sostenibile (SDGs)	Istruzione di qualità