

Syllabus

Kursbeschreibung

Titel der Lehrveranstaltung	Internes Rechnungswesen
Code der Lehrveranstaltung	27336
Zusätzlicher Titel der	
Lehrveranstaltung	
Wissenschaftlich-	SECS-P/07
disziplinärer Bereich	
Sprache	Englisch
Studiengang	Bachelor in Wirtschaftswissenschaften und Betriebsführung
Andere Studiengänge (gem.	
Lehrveranstaltung)	
Dozenten/Dozentinnen	Prof. Massimiliano Bonacchi,
	Massimiliano.Bonacchi@unibz.it
	https://www.unibz.it/en/faculties/economics-
	management/academic-staff/person/35968
Wissensch.	
Mitarbeiter/Mitarbeiterin	
Semester	Erstes Semester
Studienjahr/e	3
KP	6
Vorlesungsstunden	36
Laboratoriumsstunden	6
Stunden für individuelles	-
Studium	
Vorgesehene Sprechzeiten	18
Inhaltsangabe	The course teaches how to use accounting information for
	planning, analysis, and internal decision-making to effectively
	manage modern businesses.
	The Common and I common and a standard and a standa
	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.
Themen der	¿ Managerial information systems: theory and practice.
Lehrveranstaltung	¿ 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
Stichwörter	cost accounting
Empfohlene	
Voraussetzungen	
Propädeutische	none
Lehrveranstaltungen	
Unterrichtsform	Lecture with integrated case studies and guest lectures
Anwesenheitspflicht	Attendance is not compulsory but strongly recommended
Spezifische Bildungsziele	Knowledge and understanding
und erwartete	Scope: understanding the enterprise
Lernergebnisse	knowledge of business and organisational models
	knowledge of management and organisational objectives, plans
	and functions
	knowledge of business decision-making methods and strategic
	management
	knowledge of decision-making concepts and models regarding new
	product launches, pricing, distribution channels and (digital)
	communication tools
	understanding of social responsibility, consumer protection,
	sustainable marketing
	knowledge of concepts, models and tools for critically analysing
	business and corporate strategies
	understanding of different management theories and

organisational behaviour and their relevance to different business and economic contexts

in-depth knowledge in international marketing, the management of multinational companies, the analysis of consumer behaviour or the management of operational and technical functions in-depth knowledge and understanding in management control knowledge of the mechanisms underlying effective communication of theoretical and empirical business arguments in three languages: Italian, German and English.

Area: quantitative methods for decision-making knowledge of basic and intermediate level mathematical tools for understanding and analysing economic mechanisms through theoretical models and empirical applications

knowledge of tools for static, dynamic, and comparative analysis of data on individuals, firms and economies

knowledge and understanding of descriptive statistics, the fundamentals of probability theory and sample methods, standard distributions and their application to economic analysis as well as linear and non-linear regression

understanding of parametric estimation and hypothesis testing Knowledge of computer tools necessary for reading and analysing economic data and models

knowledge of the structure of computer networks, their main applications and security techniques as well as techniques for data collection, presentation and analysis using appropriate software knowledge of international accounting systems and the double-entry method for the recognition and measurement of business operations

"understanding of financial statements

"in-depth knowledge of accounting data recognition or management control

Knowledge of the analysis method for estimating present values and discount factors for estimating the cost of capital and valuation of bonds and shares

Knowledge of medium and long-term financial forecasting methodologies and sensitivity analysis with simulation under uncertainty to manage risks in corporate and international finance knowledge and understanding of the international financial environment, multinational risk defence techniques and competitive strategies adopted by global banks knowledge of the mechanisms underlying effective communication of quantitative topics in three languages: Italian, German and **English**

Ability to apply knowledge and understanding

Area: understanding the enterprise being able to recognise and analyse the evolution of business structures and the development of organisational forms to be able to apply contextually appropriate management principles, theoretical models and empirical analysis tools to complex problems in typical management situations being able to apply concepts, models, tools and techniques suitable for analysing markets, market strategies, programmes and activities through teamwork, and to communicate research results in accordance with international professional standards in three languages: Italian, German and English being able to formulate strategies and identify critical steps in the implementation of a competitive strategy knowing how to apply the appropriate analysis tools and models to evaluate the strategic choices and strategies implemented by companies knowing how to use the specific tools of auditing in different

contexts of business reality

know how to communicate the results of strategic analyses prepared according to international professional standards in three languages: Italian, German and English

Area: quantitative methods for decision-making being able to analyse (unconstrained) optimisation problems and mathematically interpret models of social and economic dynamics to formalise economic problems by means of mathematical models, to solve such problems and to interpret the results conceptually being able to analyse economic data using descriptive statics, parametric and non-parametric methods as well as linear and nonlinear regression and interpret the results knowing how to apply international accounting standards to the

various contexts of business reality

knowing how to derive and interpret economic information taken



from the web

knowing how to use computers and computer networks to analyse large quantities of data in solving complex problems and to write theses and articles

knowing how to evaluate fixed-income and equity financial instruments of companies listed on stock markets through the use of spreadsheet programs

knowing how to analyse financial statements by means of balance sheet ratios and communicate the results in accordance with international professional standards

being able to apply the main theories on capital, foreign exchange and commodity markets to actually observed data, also in an international context

knowing how to set up and carry out an empirical project using econometric software and financial or economic databases knowing how to use techniques for evaluating the performance of financial investments and understanding the price formation mechanisms of risky financial assets and spot and forward interest rates

knowing how to work with basic and intermediate level mathematical tools, and basic level statistics, to study the behaviour of economic actors, from a theoretical and empirical point of view

knowing how to analyse economic datasets using spreadsheets or other suitable software

knowing how to use computer tools for the analysis of economies being able to communicate the results of quantitative analyses prepared according to international professional standards in three languages: Italian, German and English

Making judgements

identify the most important problems in complex decision-making situations

carry out a critical analysis of the facts and situations to be addressed

find the necessary information in databases, legal sources and literature

Learning ability

to analyse, critically process and integrate data, information and



	future experience, also using advanced software
Spezifisches Bildungsziel	Educational objectives:
und erwartete	This course explores the use of accounting information for internal
Lernergebnisse (zusätzlich	planning, analysis, and decision-making. The main objective of the
Informationen)	course is to equip you with the knowledge to understand, evaluate, and act upon the many financial and non-financial reports used in managing modern firms.
	Learning outcomes Knowledge and understanding
	¿ Relevance of management accounting for companies
	¿ Integration of controlling into corporate philosophies
	Applying knowledge and understanding
	¿ Application of management accounting to answer strategic and
	operative concerns
	¿ Solution of specific concerns by applying selected controlling instruments
	Making judgments
	¿ Explicit choice of management accounting instruments to
	answer specific concerns
	Communication skills
	¿ Formulation of existing challenges and their discussion within
	the company to initiate concrete and explicit actions
	Learning skills
	¿ To correctly apply management accounting instruments for
	specific concerns
	¿ To secure long-term corporate success by correctly applying
	management accounting instruments
Art der Prüfung	Non-attending student:
	Written exam
	Attending students:
	Midterm, Class participation, and final written exam
Bewertungskriterien	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
Pflichtliteratur	
Weiterführende Literatur	
Weitere Informationen	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).
Ziele für nachhaltige Entwicklung (SDGs)	Hochwertige Bildung