

# Syllabus

## *Kursbeschreibung*

<b>Titel der Lehrveranstaltung</b>	Strategisches Rechnungswesen
<b>Code der Lehrveranstaltung</b>	30172
<b>Zusätzlicher Titel der Lehrveranstaltung</b>	
<b>Wissenschaftlich-disziplinärer Bereich</b>	ECON-06/A
<b>Sprache</b>	Englisch
<b>Studiengang</b>	Bachelor in Tourismus-, Sport- und Eventmanagement
<b>Andere Studiengänge (gem. Lehrveranstaltung)</b>	
<b>Dozenten/Dozentinnen</b>	dr. Valeriia Melnyk, Valeriia.Melnyk@unibz.it <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>
<b>Wissensch. Mitarbeiter/Mitarbeiterin</b>	
<b>Semester</b>	Zweites Semester
<b>Studienjahr/e</b>	2
<b>KP</b>	6
<b>Vorlesungsstunden</b>	36
<b>Laboratoriumsstunden</b>	-
<b>Stunden für individuelles Studium</b>	-
<b>Vorgesehene Sprechzeiten</b>	18
<b>Inhaltsangabe</b>	<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>

<b>Themen der Lehrveranstaltung</b>	<ul style="list-style-type: none"> <li>-Managerial information systems: theory and practice.</li> <li>-Traditional job costing</li> <li>-Activity-based costing</li> <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>Stichwörter</b>	managerial accounting, budgeting, costing
<b>Empfohlene Voraussetzungen</b>	
<b>Propädeutische Lehrveranstaltungen</b>	
<b>Unterrichtsform</b>	Frontal lectures, exercises and case studies.
<b>Anwesenheitspflicht</b>	-
<b>Spezifische Bildungsziele und erwartete Lernergebnisse</b>	<p>Knowledge and understanding</p> <p>BUSINESS THEORY AND PROCESSES</p> <p>of the accounting system, with a special focus on the international context, and the double-entry method</p> <p>of the system of business management operations</p> <p>of the preparation of financial statements</p> <p>of the tools for analysing company financial statements</p> <p>economic and financial indicators</p> <p>methods of calculating the various measures of performance and value</p> <p>business valuation models</p> <p>investment analysis and planning</p> <p>the measurement of risk, cost of capital and financial structure</p> <p>the capital structure, payment system and operating capital management</p> <p>of the cost system and management operations</p> <p>principles of management control</p> <p>principles of financial planning and forecasting</p> <p>of benchmarks by cost centres</p> <p>the principles of strategic control.</p> <p>Ability to apply knowledge and understanding</p>

	<p><b>BUSINESS THEORY AND PROCESSES</b></p> <p>financial, economic and asset indicators for business decisions</p> <p>preparation of analytical reports on business financial, economic and asset performance with a particular focus on the services business segment</p> <p>analysis of business, financial and asset processes in the tourism, events and sports sector</p> <p>accounting principles for companies operating in different business segments</p> <p>tools for analysing business indicators and models</p> <p>decision-making system under conditions of uncertainty</p> <p>business valuation models for investment choices</p> <p>system of market indicators for investment choices</p> <p>analysis of the capital market and risk pricing system</p> <p>analysis of the cost of borrowing and debt policies for companies operating in the service sector</p> <p>analysis of the incentive payment system for managers</p> <p>cost system and management operations for business decisions</p> <p>cost system for financing decisions</p> <p>principles of financial planning and forecasting for service enterprises</p> <p>benchmarking methods for cost centres</p> <p>principles of strategic control in tourism, events and sport.</p> <p><b>Autonomy of judgement</b></p> <p>report analytically and critically on information, empirical evidence and data in order to make appropriate economic-managerial decisions;</p> <p>evaluate the most suitable analysis tools, both quantitative and qualitative to assist decision-making;</p> <p>find the necessary additional information in databases, regulatory sources and scientific bibliography;</p> <p><b>Communication skills</b></p> <p>Finally, the final examination offers students an excellent opportunity to integrate the acquired knowledge with communication skills in a paper that represents the culmination of their studies in the degree course.</p> <p>The achievement of this objective will be assessed by means of</p>
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	<p>written examinations, individual and group assignments as well as the final dissertation.</p> <p>Learning skills</p> <p>ability to retrieve and make use of information from databases, research studies, laws, regulations and standards that are applied in professional life</p> <p>ability to analyse, critically evaluate and integrate data, information and experience;</p>
<b>Spezifisches Bildungsziel und erwartete Lernergebnisse (zusätzliche Informationen)</b>	
<b>Art der Prüfung</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 questions and practical exercises. Some questions will be open-ended questions and some will be multiple-choice questions.</p> <p>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>
<b>Bewertungskriterien</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 course.</p>
<b>Pflichtliteratur</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>Weiterführende Literatur</b>	
<b>Weitere Informationen</b>	
<b>Ziele für nachhaltige Entwicklung (SDGs)</b>	Hochwertige Bildung, Nachhaltige Städte und Gemeinden, Industrie, Innovation und Infrastruktur, Menschenwürdige Arbeit und Wirtschaftswachstum