

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. Valeria Melnyk, Valeria.Melnyk@unibz.it https://www.unibz.it/en/faculties/economics-management/academic-staff/person/52336
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	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.
Course Topics	-Managerial information systems: theory and practice. -Traditional job costing -Activity-based costing

	<ul style="list-style-type: none"> -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
Keywords	managerial accounting, budgeting, costing
Recommended Prerequisites	
Propaedeutic Courses	
Teaching Format	Frontal lectures, exercises and case studies.
Mandatory Attendance	-
Specific Educational Objectives and Learning Outcomes	<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>BUSINESS THEORY AND PROCESSES</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</p>

	<p>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>Autonomy of judgement</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>Communication skills</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 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,</p>
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	<p>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>
Specific Educational Objectives and Learning Outcomes (additional info.)	
Assessment	<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>

	Expected duration: 120 minutes.
Evaluation Criteria	<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>
Required Readings	<p>The required textbook is <i>Horngren's Cost Accounting: A Managerial Emphasis</i>, Global Edition 16E, by Datar & 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 & Rajan, 2021. Publisher: Pearson (Intl). Print ISBN: 9781292363073, 129236307X; eText ISBN: 9781292363165, 1292363169.</p>
Supplementary Readings	
Further Information	
Sustainable Development Goals (SDGs)	Quality education, Sustainable cities and communities, Industry, innovation and infrastructure, Decent work and economic growth