

# Syllabus

## *Descrizione corso*

<b>Titolo insegnamento</b>	Contabilità e controllo direzionale
<b>Codice insegnamento</b>	30172
<b>Titolo aggiuntivo</b>	
<b>Settore Scientifico-Disciplinare</b>	SECS-P/07
<b>Lingua</b>	Inglese
<b>Corso di Studio</b>	Corso di laurea in Management del Turismo, dello Sport e degli Eventi
<b>Altri Corsi di Studio (mutuati)</b>	
<b>Docenti</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>Assistente</b>	
<b>Semestre</b>	Secondo semestre
<b>Anno/i di corso</b>	2
<b>CFU</b>	6
<b>Ore didattica frontale</b>	36
<b>Ore di laboratorio</b>	-
<b>Ore di studio individuale</b>	-
<b>Ore di ricevimento previste</b>	18
<b>Sintesi contenuti</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>Argomenti</b>	-Managerial information systems: theory and practice.

dell'insegnamento	<ul style="list-style-type: none"> <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>
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	
Obiettivi formativi specifici e risultati di apprendimento attesi (ulteriori info.)	
Modalità di esame	<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</p>

	<p>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>Criteri di valutazione</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>Bibliografia obbligatoria</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>Bibliografia facoltativa</b>	

Altre informazioni	
Obiettivi di Sviluppo Sostenibile (SDGs)	Istruzione di qualità, Città e comunità sostenibili, Innovazione e infrastrutture, Buona occupazione e crescita economica