



Denominazione/Name	Managerial Accounting
Moduli componenti/Course unit	-
Settore scientifico-disciplinare /Academic discipline	SECS-P/07
Anno di corso e semestre di erogazione / Academic year and semester	2nd year, 1st semester
Lingua di insegnamento / Teaching language	English
Carico didattico in crediti formativi universitari / CFU	6
Numero di ore di attività didattica frontale / N. hours	36
Docenti / Instructors	Prof. Filippo Vitolla, course director (characteristic features of control systems; cost accounting systems) Prof. Nicola Raimo (analysis of the methodologies for determining the production costs; managerial accounting methodology of the costs and revenue; methodological aspects linked to operational decisions)
Risultati di apprendimento specifici / Expected Learning Outcomes	<p>By the end of the course, the student will be able to understand the most important aspects that characterize the management control systems. In particular, the student will have acquired an in-depth knowledge of the measurement techniques of the production costs and the most relevant methodological aspects, which support quantitatively the planning activities and the decision-making processes. Moreover, the student will have achieved the ability to apply these tools and measurement techniques in different business contexts.</p> <p>By the end of the course, the student will be able to use the different methodologies of management control in various business contexts. In particular, he will be able to measure production costs, to prepare a budget and to quantify variances. Finally, he will be able to support decision-making through the provision of data and information.</p> <p>By the end of the course, the student will have developed the capacity to identify the most appropriate quantitative methodologies for the measurement of objectives and results. Moreover, the student will have developed the ability of critically interpreting and reading the data and information produced by the management control systems.</p> <p>The student will acquire the specific communicative skills in the field of management control and measurement of production costs. In particular, the student should be able to communicate appropriately, within the organization and work groups, on management control issues. Moreover, the student will be able to draw up clear reports, spelling out in a comprehensible way, the results of the analyses that have been carried out.</p>
Programma / Course Syllabus	The first part of the course defines the characteristic features of control systems and cost accounting systems. The second part is entirely devoted to the analysis of the methodologies for determining the production costs: traditional methodologies (cost centers) and more advanced methodologies (activity based costing); cost measuring techniques in the different productive contexts (job order costing and process costing); measurement methodologies of estimate production costs (standard costing and normal costing). The third part of the course focuses on the managerial accounting methodology of the costs and revenue (methods and flows). Finally, the fourth part of the course is an in-depth study of the methodological aspects linked to operational decisions: analysis of variable direct cost; identification of the outstanding information with respect to choice; introduction to budgeting.
Tipologie di attività didattiche previste e	The course is structured in 12 lessons of frontal teaching, for a total of 36 hours. The teaching method is based on the combination of theoretical subjects with exercises and case studies in order to obtain a full



relative modalità di svolgimento / Course Structure	understanding of management control issues and an adequate ability to use measurement tools, techniques and methodologies. In addition, the course provides, for the students who wish to do so, a practical work in small groups (max 5 people), aimed at the analysis or implementation, in the company which is being studied, of the management control tools presented in the course (cost accounting, cost center accounting, activity based costing, standard costs, analysis of variances, job order cost accounting system, process cost accounting system, methodologies to support short-term decisions, budget).
Metodi e criteri di valutazione dell'apprendimento / Evaluation Methods	<p><u>Regular students</u></p> <p>The students who have attended the course have the opportunity to sit an intermediate written test (mandatory on the date that will be communicated during the course). The intermediate test will focus on the topics covered from lesson 1 to lesson 10. The test will include 20 multiple-choice questions, designed to verify full understanding of the topics covered, and 3 exercises, designed to verify the ability to apply the tools and methodologies covered in the first 10 lessons. In order to assess the autonomy of judgment, the intermediate test will also include a section devoted to the analysis and interpretation of the results obtained in the exercises.</p> <p>The final test (to be held on the date that will be communicated during the course) will focus on the topics covered from lesson 11 to lesson 16. The test consists of 20 multiple-choice questions, designed to verify the full understanding of the topics covered, and 3 exercises, designed to verify the ability to apply the tools and methodologies covered in the last 6 lessons. In order to assess the autonomy of judgment, the final test will also include a section devoted to the analysis and interpretation of the results obtained in the exercises.</p> <p>Regular students have the opportunity to sit the full exam consisting of a written test, including 3 exercises, aimed at verifying the ability to apply the tools and methodologies covered by the course, and an oral test, aimed at verifying the full understanding of the topics covered during the course, as well as to assess the autonomy of judgment related to the interpretation and critical reading of data and information produced by control systems.</p> <p>Students who have participated in group work must also produce a final collective report and discuss its contents.</p> <p><u>Non-attending students</u></p> <p>Non-attending students have to sit the full exam consisting of a written test, including 3 exercises, aimed at verifying the ability to apply the tools and methodologies covered by the course and an oral test, aimed at verifying full understanding of the topics covered during the course, as well as to assess the autonomy of judgment related to the interpretation and critical reading of data and information produced by control systems.</p>
Criteri di misurazione dell'apprendimento e di attribuzione del voto finale / Assessment Methods	<p>The learning assessment involves the awarding of a final grade out of 30</p> <p><u>Regular students: Intermediate and Final exams</u></p> <p>The final grades for the intermediate and final tests are out of 30.</p> <p>The final grade is the weighted average of the grades of the intermediate and final tests (the intermediate test accounts for 60%; the final test accounts for 40%). However, the test is passed only if a pass mark is achieved both in the intermediate and final tests. Consequently, only those who have achieved a pass in the intermediate test may take the final test.</p> <p>In the intermediate test, the 20 multiple-choice questions weigh 50% and the 3 exercises (including the analysis and interpretation of the results obtained) the remaining 50%.</p> <p>The group work will be subject to incremental evaluation (from 0 to 3 points) in relation to the content of the report and its discussion.</p> <p><u>Regular students: Full exam</u></p> <p>The grades for the written test and the oral test are out of 30. The final grade is the arithmetic average between the grades of the written and oral exams. However, the exam is passed only if a pass mark is achieved both in the written and oral tests. Consequently, only those who have achieved a pass grade in the written test may sit the oral test.</p> <p>Group work will be assessed incrementally (from 0 to 3 points) in relation to the content of the report and its discussion.</p> <p><u>Non-attending students: Full exam</u></p>



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Propedeuticità	There are no prerequisites. However, in order to effectively attend the course, a solid knowledge of methodological and conceptual fundamentals in Business Administration and Management is required .
Materiale didattico utilizzato e materiale didattico consigliato / Teaching and didactic material	<u>Learning materials</u> Horngren C.T., Sundem G.L., Stratton W.O., et al., Introduction to Management Accounting, Pearson Prentice Hall. Latest edition. Supplementary teaching materials (edited by the Professor). Workbook edited by the Professor.