



Name	MANAGERIAL ACCOUNTING
Subject area	ECON-06/A
Academic year and semester	2nd year, 1st semester
Language of instruction	English
ECTS	6 CFU
Number of hours of total assisted teaching activities divided between DE and DI	42 hours, including: - 36 hours of Expository Teaching (DE) - 6 hours of Interactive Teaching (DI)
Teachers	Course coordinator: Prof. Nicola Raimo - Prof. Nicola Raimo - 2 CFU: Traditional Cost Accounting systems; Cost centers method; Activity-Based Cost Accounting systems; Summary Exercises - Prof. Massimo Aielli - 4 CFU: Introduction to management control systems; Cost classifications and configurations; Job Order Costing; Process Costing; Standard costs and variance analysis; Cost accounting systems; Cost-volume-profit analysis; Short-term decisions.
Expected learning outcomes	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. 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 and quantify variances. Finally, he will be able to support decision-making through the provision of data and information. 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 to critically interpreting and reading the data and information produced by the management control systems.
Syllabus	The first part of the course consists of 8 lessons that cover the following topics:



	- Introduction to management control systems; - Cost classifications and configurations; - Traditional Cost Accounting systems: cost centers method; - Activity-Based Cost Accounting systems; - Job Order Costing; - Process Costing; - Standard costs and variance analysis. The first part of the course ends with a summary exercise. The second part of the course consists of 4 lessons that cover the following topics: - Cost accounting systems; - Cost-volume-profit analysis; - Short-term decisions. The second part of the course ends with a summary exercise.
Teaching and learning methods	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 to obtain a full understanding of management control issues and an adequate ability to use measurement tools, techniques, and methodologies. In addition to lectures, the course also involves 6 hours of online interactive teaching, consisting of seminars.
Evaluation methods	<u>Attending students</u> The students who have attended the course can 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 8. 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 8 lessons. 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. The final test (to be held on the date that will be communicated during the course) will focus on the topics covered from lesson 9 to lesson 12. 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 4 lessons. 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. Attending students can 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. <u>Non-attending students</u> Non-attending students must 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.
Assessment methods	The learning assessment involves the awarding of a final grade out of 30. <u>Attending students: Intermediate and Final exams</u> The final grades for the intermediate and final tests are out of 30. 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. 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%. <u>Attending students: Full exam</u> 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. <u>Non-attending students: Full exam</u> The grades for the written test and the oral test are out of 30. The final grade is the arithmetic average between the marks in 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 mark in the written test may take the oral test.
Prerequisites	There are no prerequisites. However, to effectively attend the course, a solid knowledge of methodological and conceptual fundamentals in Business Administration and Management is required.



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A.A. 2026-2027

Teaching materials	Horngren C.T., Sundem G.L., Stratton W.O., et al., Introduction to Management Accounting, Pearson Prentice Hall. Supplementary teaching materials (edited by the Professors). Workbook edited the Professors.
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