

Programme of "SISTEMI DI CONTROLLO DI GESTIONE" Management Accounting		
<ul style="list-style-type: none"> • Code: I2G059 • type of course unit (compulsory, optional): Compulsory • level of course unit (e.g. first, second or third cycle; sub-level if applicable): Second cycle • year of study (if applicable): 2nd year, semester: 1st semester 		
Number of ECTS credits: 6 (workload is 150 hours; 1 credit = 25 hours) Workload is the global work. The value of 1 credit can change between a module and an other		
Teacher:		
1	Course objectives	<p>The goal of this course is to provide the motivations, definitions and techniques for the development of accounting information useful for managing companies, especially manufacturing ones.</p> <p>On successful completion of this module, the student should be able to support managerial decision by accounting information.</p> <p>This course is strictly interconnected with those belonging to the operation management and technology management scientific areas.</p>
2	Course content and Learning outcomes (Dublin descriptors)	<p>Topics of the module include:</p> <ul style="list-style-type: none"> Cost structures (variable vs fix; direct vs indirect; committed vs discretionary, ...) Break Even Point (BEP) Analysis Full cost accounting Responsibility centers Responsibility accounting Budgeting Cost variance analysis Reporting <p>On successful completion of this module, the student should</p> <ul style="list-style-type: none"> - have profound knowledge of management accounting role in the organizations and its interconnection with the other functions (mainly, Planning, Manufacturing, Sales & Marketing) - have knowledge and understanding of cost structure and their support to managerial decisions - analyze and evaluate managerial accounting data - understand and explain the meaning of cost variances - demonstrate skill in supporting managerial decisions and ability to project cost structures to support them - demonstrate capacity for reading and understand other texts on related topics.
3	Prerequisites and learning activities	<p>The student must know financial accounting, financial statements, financial ratios and margins. He/she must also know the most diffused organizational models and the role of organizational functions. Finally he/she must know the basic of production management (for instance, bill of materials, production process typologies, ...)</p>
4	Teaching methods and language	<p>Lecture and exercise</p> <p>Language: Italian</p> <p>Ref. Text books (alternatives):</p> <p>Anthony, R.N., Hawkins, D.F., Macri, D.M., Merchant, K.A., Sistemi di controllo, Mc Graw Hill</p> <p>Arcari, A.M., Programmazione e controllo, Mc Graw Hill</p>
5	Assessment methods and criteria	<p>Written and oral exam</p>