

General Information	
Academic subject	Planning and Control (Managerial accounting)
Degree course	Economics And Management
Curriculum	
ECTS credits	8 CFU
Compulsory attendance	No
Language	Italiano

Subject teacher	Name Surname	Mail address	SSD
	Mario Tagarelli	<a href="mailto:mario.tagarelli@uniba.it">mario.tagarelli@uniba.it</a> <a href="mailto:info@studiotagarelli.it">info@studiotagarelli.it</a>	SECS-P/07

ECTS credits details	Area		CFU/ETCS
Basic teaching activities			

Class schedule	
Period	1st term
Year	3rd
Type of class	Lecture- workshops

Time management	
Hours	64
In-class study hours	64
Out-of-class study hours	

Academic calendar	
Class begins	Inserted by office
Class ends	December 2021

Syllabus	
Prerequisites/requirements	
Expected learning outcomes	<p><i>Knowledge and understanding on:</i></p> <p><i>Applying knowledge and understanding on:</i></p> <p><i>Making informed judgements and choices</i></p> <p><i>Communicating knowledge and understanding</i></p> <p><i>Capacities to continue learning</i></p> <p>The teaching of Planning and Control aims to provide the students knowledge over processes and methods of gaining, processing and representation of monetary-quantity, estimate and consumptive, accounting and accounting extra datas, useful to the management in order to complete their governance function. The course aims to the students' comprehension of the latest economic analysis models based on the economic concept of value to the stakeholder and the comprehension of the economic governance tools related to new organizational forms, to the</p>

	legitimacy evaluation capacity of their work and to provide certain tools meant to overcome specific problems.
Contents	<ol style="list-style-type: none"> <li>1. Accounting systems nature and goals</li> <li>2. Directional accounting nature</li> <li>3. Behavior based costs classification</li> <li>4. Direct and variable costs based measurement systems and operative risk conditions: break-even-analysis</li> <li>5. Full costs and their use in cost centers</li> <li>6. Activity based costing</li> <li>7. Product cost measurement in several productive contexts: production made to order and steady flow processes</li> <li>8. Production costs deviation analysis: the directional control context</li> <li>9. The directional control process</li> <li>10. Strategic planning, economic control, budgeting and its role: organizational aspects</li> <li>11. Investment decisions and capital budgeting</li> <li>12. Company performance measurement reporting</li> <li>13. Short-term decisions between different alternatives</li> </ol>
Course program	
Bibliography	Arcari A., Programmazione e Controllo, McGraw-Hill, 2019.
Notes	None
Teaching methods	Lectures, slides, practices, study cases
Assessment methods	Written exam
Evaluation criteria	<p>Students will gain the ability of using the proper technical language needed to face and play the manager and consultant role in firms. Student will be able to process the concepts learned, comparing them to the constantly evolving business practice. Students will adopt the technical concepts learned, developing their own level of analysis of the managing aspects linked with eco-fin planning management and reporting systems to evaluate and control managerial results and performances.</p> <p><i>Applying knowledge and understanding</i></p>
Further information	