

General Information	
Academic subject	Cost accounting
Degree course	Business Administration
Curriculum	
ECTS credits	6
Compulsory attendance	No
Language	Italian

Subject teacher	Name Surname	Mail address	SSD
	Virginia Milone	virginia.milone@uniba.it	SECS P/07

ECTS credits details			
Basic teaching activities	42		

Class schedule	
Period	First semester
Year	2019-2010
Type of class	Lecture- workshops

Time management	
Hours	42
Hours of lectures	42
Tutorials and lab	

Academic calendar	
Class begins	17 September 2019
Class ends	

Syllabus	
Prerequisites/requirements	Exam of Accounting
Expected learning outcomes	<p><i>Knowledge and understanding</i> The course is intended to provide students with a knowledge basis, as well as with the application tools for the development and use of the information on the costs supporting management decision-making process.</p> <p><i>Applying knowledge and understanding</i> Students must achieve the capacity to analyze and use the methods of quantitative determination useful to the business management process.</p> <p><i>Making informed judgements and choices</i> Students must be able to analyze and resolve the issues the management has to deal with during the reporting period, using the knowledge gained analyzing concrete case-studies.</p> <p><i>Communicating knowledge and understanding</i> Students must be able to communicate using an appropriate technical language, clearly expose the topic and interact with the different parties they should get in contact with.</p> <p><i>Capacities to continue learning</i> Students must develop the learning skills functional to progress in their education, gaining the further competencies required in the working environments where they will likely find</p>

	themselves to operate, for example by consulting specialized publications and magazines and/or attending internships.
Contents	The course is intended to provide students with the techniques of analysis and methods used by the Management in decision-making, aimed at attaining the objectives defined in the plans and programs.
Course program	Costs and business management. Cost accounting. Breakeven analysis. Systems for calculating manufacturing costs. Full Costing. Cost centre accounting. Activity Based Costing. Costs for decisions: Direct Costing and differential analysis. Comparison between Direct and Full Costing. Critical issues in Costing and Cost Allocation. Throughput Accounting.
Bibliography	L. CINQUINI, Strumenti per l'analisi dei costi. Fondamenti di Cost Accounting, vol. I, Giappichelli, Torino, 2008 or L. CINQUINI, Cost Management, Giappichelli editore, Torino, 2017. P. MIOLO VITALI, Strumenti per l'analisi dei costi. Approfondimenti di Cost Accounting, vol. II, Giappichelli, Torino, 2009 (chap. II ; VII) Recommended reading - study material L. BRUSA, Analisi e contabilità dei costi , Giuffrè editore, Milano, 2009, pag. 47 – 88.
Notes	
Teaching methods	Lectures, written exercises and analysis of practical cases
Assessment methods	Exam subdivided in portions (esoneri), oral
Evaluation criteria	An exam can be passed by portions only by students having attended the whole course. Every exam portion is comprised with exercises on the subject matter of the program. The average of the marks obtained for every exemption makes the final mark of the exam. The oral exam is used to assess the knowledge gained by the students who have not attended the course or have not passed portions of the exam. The expected level consists in being able to deal with the questions proposed demonstrating appropriate theoretical and practical proficiency.
Further information	