

| General information                                     |                         |
|---|-------------------------|
| Academic subject  | Cost accounting         |
| Degree course   | Business Administration |
| Academic Year   | 2023-2024               |
| European Credit Transfer and Accumulation System (ECTS) | 6                       |
| Language  | Italian                 |
| Academic calendar (starting and ending date)            | 27/02/ 2024             |
| Attendance  | Second semester         |

| Professor/ Lecturer     |  |
|-------------------------|--|
| Name and Surname        | Virginia Milone  |
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| Telephone               |  |
| Department and address  | DEMEDI - Largo Abbazia Santa Scolastica 53, 70124 Bari |
| Virtual headquarters    | Access code z6kv8fr                                    |
| Tutoring (time and day) | Monday 10,00-12,00<br>Thursday 10,45-12,45             |

| Syllabus                      |  |
|-------------------------------|--|
| <b>Learning Objectives</b>    | 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.   |
| <b>Course prerequisites</b>   | Exam of Accounting   |
| <b>Contents</b>               | 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. Time-Driven Activity-Based Costing. Throughput Accounting. |
| <b>Books and bibliography</b> | L. CINQUINI, Cost Management, Giappichelli editore, Torini, 2017 or L. CINQUINI, Strumenti per l'analisi dei costi. Fondamenti di Cost Accounting, vol. I, Giappichelli, Torino, 2008.<br>P. MIOLO VITALI, Strumenti per l'analisi dei costi. Approfondimenti di Cost Accounting, vol.II, Giappichelli, Torino, 2009 (chap.II-III ; VI-VII)  |
| <b>Additional materials</b>   | Recommended reading - study material<br>L. BRUSA, Analisi e contabilità dei costi , Giuffrè editore, Milano, 2009, pag. 47 – 88.   |

| Work schedule                                   |  |  |  |
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| Total   | Lectures   | Hands on (Laboratory, working groups, seminars, field trips) | Out-of-class study hours/ Self-study hours |
| <b>Hours</b>                                    |  |  |  |
| 48  | 42   | 6  | 150  |
| <b>ECTS</b>                                     |  |  |  |
| 6   |  |  |  |
| Teaching strategy                               |  |  |  |
| Lectures, exercises.                            |  |  |  |
| Expected learning outcomes                      |  |  |  |
| <b>Knowledge and understanding on:</b>          | 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.  |  |  |
| <b>Applying knowledge and understanding on:</b> | Students must achieve the capacity to analyze and use the methods of quantitative determination useful to the business management process.   |  |  |
| <b>Soft skills</b>                              | <ul style="list-style-type: none"> <li>• <i>Making informed judgments and choices</i><br/>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.</li> <li>• <i>Communicating knowledge and understanding</i><br/>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.</li> <li>• <i>Capacities to continue learning</i><br/>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 themselves to operate, for example by consulting specialized publications and magazines and/or attending internships.</li> </ul> |  |  |

| Assessment and feedback |   |
|-------------------------|---|
| Methods of assessment   | Esonero, oral.  |
| Evaluation criteria     | <p>Esonero is a written exam. It's intended only for students having attended the whole course.</p> <p>Students who have not attended the course must take an oral examination.</p> |

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| Criteria for assessment and attribution of the final mark | The oral exam is used to assess the knowledge gained by the students. The expected level consists in being able to deal with the questions proposed demonstrating appropriate theoretical and practical proficiency. |
| <b>Additional information</b>                             |  |
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