

Professor name	Milone Virginia
Bachelor in	Business Administration
Academic year	2013-2014
I or II semester	I
Number of ECTS credits	6
Scientific Sector Code	SECS P/07

Course unit title (**Cost Management a.a. 2013/2014)
(**Prof. Milone Virginia**)**

University of Bari Aldo Moro
Bachelor in Business Administration

Pre-requisites

Exam of Accounting (Ragioneria Generale)

Objectives

The course aims to provide the students with the theoretical basis and the tools concerning cost management for management decisions.

Course content

Costs and enterprise management. Cost accounting. Breakeven analysis. Calculation methods of product's cost. Full costing. Cost center accounting. Activity Based Costing. Direct costing. Comparison between Full Costing and Direct Costing. Costs as a support for decisions: Direct Costing and differential calculus. Throughput Accounting.

Compulsory reading – study material

- L. CINQUINI, Strumenti per l'analisi dei costi. Fondamenti di Cost Accounting, vol. I, Giappichelli, Torino, 2008.
- 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.

Teaching methods

- Direct contact

- Lectures: Yes
Tutorials: Yes
- Personal work
Case studies – in group: Yes

Assessment methods

- Assignment: No
- Written without oral presentation: No
- Oral presentation: Yes

This course is in e-learning Web Site area: No