

Professor name	Sabrina Spallini
Master in	Economics and Management
Academic year	2013/2014
I or II semester	I
Number of ECTS credits	8
Scientific Sector Code	SECS/P-07

MANAGERIAL ACCOUNTING (a.a. 2013/2014)

(Prof. SPALLINI Sabrina)

University of Bari Aldo Moro

Master in

Pre-requisites

The basic skills of management and the basic concepts, principles, procedures and techniques underlying the financial accounting process.

Objectives

This course emphasizes the use of accounting information for internal planning and control purpose. It is intended as an introduction for persons who make business decisions and evaluate the performances of business units using data obtained from accounting system.

Course content

The evolution of management accounting.
The association with cost drivers: fixed cost and variable cost.
The contribution margin, break-even point and cost-volume-profit analysis.
The cost objectives: direct and indirect costs.
Full cost and direct cost
Cost allocation and computation of overhead cost.
Job costing and process costing.
Activity based costing
Budgets and standards cost systems.
Analysis of variances.
Performances evaluation in business units.
Reporting and valuation of investments
The short-term decisions between different alternatives

Compulsory reading – study material

Recommended reading - study material

HORNGREN C.T. – SUNDEM G.L. – STRATTON W.O. – AGLIATI M. – DITILLO A.: Programmazione e controllo. Pearson - Prentice Hall.

ANTHONY R. N., D. HAWKINS F., MACRI 'D. M., K. MERCHANT A.: Sistemi di controllo. Analisi economiche per le decisioni aziendali. McGraw-Hill.

Teaching methods

- Direct contact
Lectures: Yes
Tutorials: Yes
- Personal work
Case studies No

Assessment methods

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

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