

Professor name	Antonio PASTORE
Master (Laurea magistrale)	MARKETING
Academic year	2015/2016
I or II semester	First semester
Number of ECTS credits	C.F.U. 8
Scientific Sector Code	SECS-P/07

Course of Management accounting (a.a. 2015/2016)

(Prof. Antonio Pastore)

Università degli Studi di Bari Aldo Moro

Masters in Marketing

Admission criteria:

Specific skills and/or pre-requisites are not required, except those required for enrollment in the Masters in Marketing.

Aims of the course:

The goal is to provide students with tools to learn and investigate the issue related to the functions indicated.

Course outline:

Nature and purpose of accounting system
Classification of costs according to their behavior
Contribution margin
Analysis of the relationship between income and the volume of production
Full costs and their use
Determination of cost in relation to the activities generated by production
Standards costs, variable costs and costs related to joint technological processes
Analysis of the deviation of the production costs
Variances analysis of the no-production costs
Directional control and the process of its realization
Planning in its different aspects and related executive plans
Valuation of investments
Decision in the short term

Study material:

Those who are interested in taking the examination may use, at their discretion, one or more university textbooks, whatever the School of Business Administration of the authors, provided that the given arguments are treated in an exhaustive way.

By way of example:

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

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

BRUSA L.: Sistemi manageriali di programmazione e controllo. Giuffrè Editore, ul. ed.

Assessment methods:

Written without oral presentation

The exam aims to ascertain the adequate preparation of candidates for the continuation of their university career and the acquisition of credits corresponding to the activities followed, with specific reference to the issues of the indicated course content.

Teaching methods

- Direct contact
- Lectures

This course is not in an e-learning Web Site area