| Professor name | Sabrina Spallini |
|---|---|
| **Master in** | Economics and Management |
| **Academic year** | 2015/2016 |
| **I or II semester** | I |
| **Number of ECTS credits** | 8 |
| **Scientific Sector Code** | SECS/P-07 |

## MANAGERIAL  ACCOUNTING (a.a. 2015/2016)

### (Prof. SPALLINI Sabrina)

University of Bari Aldo Moro

Master in

Economics and Management

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

ARCARI A. : Programmazione e Controllo, McGraw-Hill, 2014.

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

Brusa L., Sistemi Manageriali di Programmazione e Controllo, Giuffrè Editore, Milano 2012

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


Teaching methods

- Direct contact
  Lectures: Yes
  Tutorials: Yes
- Personal work
  Case studies Yes

Assessment methods

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

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