

DEGREE COURSE: BUSINESS ECONOMIC (L-18)
Planning and management control (SECS-P/07)
Academic year 2021/2022, Third year, First semester, Cfu 6

Teacher: Professor Monica Giancotti

Teacher information	Professor Monica Giancotti is a researcher of business economics at the Department of Clinical and experimental medicine (Magna Graecia University, Catanzaro) (E-mail: mgiancotti@unicz.it)
Course Description	The class in Management Accounting is part of the studies of Business Economics, with the aim of providing students with additional and more advanced tools for the acquisition of information and the processing of management decisions within the company.
Objectives and Expected learning outcomes	<p>The objective of the course is to provide students with a theoretical and applied knowledge of management control within the company, used as a process of organizational control and coordination, aimed at rational planning and decision making.</p> <p>At the end of the class the student will be able to:</p> <p>Knowledge and understanding: describe the concepts and criteria of design of the management control system and management accounting</p> <p>Ability to apply knowledge and understanding:</p> <ul style="list-style-type: none"> - analyze the characteristics of methods of analysis and cost management for decisions and control, - design the management accounting tools for the governance of corporate equilibria in the mid-long term, - create quantitative tools to support the budgeting process and budget preparation
Program (contents, methods of development).	<p>Topics</p> <ol style="list-style-type: none"> 1. Origins and evolution of directional control 2. The management activity and the cost measurement system 3. The measurement of the full unit cost of the product 4. The activity-based full costing system 5. Accounting by cost centers 6. Operational risk conditions 9. Economic control and the role of the budget
Estimate of the hourly commitment required for the individual study	110 hours
Teaching methods used	Teaching methods include: <ul style="list-style-type: none"> - frontal lessons, - exercises / case studies

<p>Learning resources (recommended textbooks, any further recommended reading for further information, other educational material)</p>	<p>Book: 1. Anna Maria Arcari, <i>Programmazione e Controllo</i>, McGraw-Hill Education, Milano, II edizione, 2019.</p> <p><u>For Erasmus students</u>: Ray H. Garrison, Eric Noreen, Peter C. Brewer, <i>Managerial Accounting</i>, 2015, 15th Edition, ISBN-13 9780078025631.</p>
<p>Support Activities</p>	<p>There is a support activity that will be carried out by the teacher during office hours, the calendar of which is published on the site. It is always possible to contact the teacher at mgiancotti@unicz.it</p>