

## COURSE OF STUDY: Economics And Business Administration

ACADEMIC YEAR: 2024/2025

ACADEMIC SUBJECT: Planning and Control (Managerial accounting)

General information	
Year of the course	III
Academic calendar (starting and ending date)	I Term (September/December 2023)
Credits (CFU/ETCS):	8
SSD	SECS P07
Language	Italian
Mode of attendance	Not Compulsory

Professor/ Lecturer	
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Department and address	Taranto
Virtual room	Microsoft Teams Platform, Access Code: oibd9bd
Office Hours (and modalities: e.g., by appointment, on line, etc.)	Microsoft Teams Platform or in-person meeting on Tuesdays from 11am to 1pm

Work schedule			
Hours			
Total	Lectures	Hands-on (laboratory, workshops, working groups, seminars, field trips)	Out-of-class study hours/ Self-study hours
64	64		
CFU/ETCS			
8	8		

Learning Objectives
<p>The Bachelor's Degree in Business Administration and Economics aims to provide students with a solid basic preparation in the business and economic, mathematical-statistical and legal disciplines, aimed at understanding the problems of business management and the functioning of modern economic and financial systems in the current national and international political-economic scenario.</p> <p>The course of study is aimed at training professionals in the area of economics and business management.</p> <p>The inclusion of certain basic and characterizing activities lend themselves to outlining a common path of knowledge for the training of graduates capable of:</p> <ul style="list-style-type: none"> <li>Dealing with the main problems of business management in a national and international scenario;</li> <li>Undertake managerial, entrepreneurial or freelance responsibilities;</li> <li>Analyze the issues of financial innovation, with regard to the problems of corporate governance and capital market action;</li> <li>Dealing with issues related to economic development, including in connection with the environment and the territory;</li> <li>Understand the dynamics of institutional actors, such as firms and markets,</li> </ul>

	<p>within which such issues may occur; Address all issues related to sustainable development and, specifically, those pertaining to energy and eco-friendly business management.</p>
<b>Course prerequisites</b>	Basic knowledge of business administration
<b>Teaching strategies</b>	Lectures, slides, exercises, display of practical cases
<b>Expected learning outcomes in terms of</b>	
<b>Knowledge and understanding on:</b>	<p>The course in Planning and Control aims to provide students with knowledge related to the set of processes and methodologies for the collection, processing, and representation of quantitative-monetary, preventive and final, accounting and extra-accounting data useful to management in the performance of its economic governance function. The course aims at the student's understanding of the most recent models of economic analysis based on the economic concept of stakeholder value and the tools of economic governance specifically referable to new forms of organization of economic activity, the ability to assess the legitimacy of its work, and to provide the necessary tools aimed at solving specific problemsxxxxxxxxxx</p>
<b>Applying knowledge and understanding on:</b>	<p>The student at the end of the program will be able to apply the acquired knowledge by independently developing directional control models.xxxxxxxxxx</p>
<b>Soft skills</b>	<p>The student, by the end of the course, will have acquired the ability to use appropriate technical language necessary to address and fill managerial and consultant roles within companies. The student should be able to elaborate on the concepts learned, comparing them with evolving business practice. The student will make the technical concepts learned their own, developing their own level of analysis of the managerial aspects related to the economic-financial planning of management and reporting systems for the control and evaluation of results and managerial performance. <i>Making informed judgments and choices</i></p>
<b>Syllabus</b>	
<b>Content knowledge</b>	<ol style="list-style-type: none"> <li>1. The nature and purpose of accounting systems</li> <li>2. The nature of managerial accounting</li> <li>3. The classification of costs according to their behavior</li> <li>4. Direct and variable cost measurement systems and the conditions of operational risk: break-even-analysis</li> <li>5. Full costs and their use and the cost center system</li> <li>6. Activity-based costing.</li> <li>7. The measurement of product costs in different production contexts: contract manufacturing and continuous flow processes</li> <li>8. The analysis of production cost variances and the context of directional control</li> <li>9. The process of directional control</li> <li>10. Strategic planning and budget development economic control and the role of the budget: organizational aspects</li> <li>11. Investment decisions and capital budgeting</li> <li>12. Reporting for measuring business performance</li> <li>13. Short-term decisions between different alternatives</li> </ol>
<b>Texts and readings</b>	Arcari A., Programmazione e Controllo, Mc-Graw-Hill, 2023
<b>Notes, additional materials</b>	Slides and practice worksheets
<b>Repository</b>	
<b>Assessment</b>	

Assessment methods	Written test (open-ended questions, true or false, multiple choice and exercises). Simulations of the assessment test will be held at the end of the course. The maximum duration to answer the tests is 1 hour.
Assessment criteria	Subject of assessment will be the student's use of appropriate technical language necessary to fill managerial and consultant roles within companies. The student will have to demonstrate the ability to elaborate the concepts learned, contextualizing them and comparing them with different market situations. In the evaluation, particular emphasis will be given to the student's ability to make the technical concepts learned their own and to develop their level of analysis of the managerial aspects related to the economic-financial planning of management and reporting systems for the control and evaluation of results and managerial performance.
Final exam and grading criteria	The final grade is given in thirtieths. The exam is considered passed when the grade is greater than or equal to 18. A different score is given for each type of question included in the test (i.e. true/false= 0.5; complex exercise= 6/8).
<b>Further information</b>	
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