

UNIVERSITA' DEGLI STUDI DELLA BASILICATA

Corso di Laurea in Economia Aziendale

Anno Accademico 2016 - 2017

COURSE: analysis and cost accounting

ACADEMIC YEAR:2016/2017

TYPE OF EDUCATIONAL ACTIVITY: Characterizing

TEACHER: Oreste Annese

e-mail: oreste.annese@gmail.com

website:

<https://sites.google.com/site/ideeperlaspendingreview/analisi-e-contabilita-dei-costi>

<https://www.edmodo.com/home#/library>

Group:analisi_costi

phone:

mobile (optional):

Language: italian

ECTS: SSD P07

n. of hours: 56

Campus: Potenza
Dept./School: DIMIE
Program: degree in business
administration

Semester: IIInd

EDUCATIONAL GOALS AND EXPECTED LEARNING OUTCOMES

Adoption of the main tools and management techniques for the analysis and cost accounting. Definition of budgeting, analysis of variances, the control of management, of analytical accounting methods with particular reference to the ABC method (activity based costing).

Knowledge: managerial with particular reference to management control. The major knowledge provided will be: elements of strategic planning and operational planning; knowledge of the main techniques of analysis and cost accounting ;. Key Features of budgeting and variance analysis.

or skills: the main skills provided are: analyze business data; identify the drivers for the cost analysis, provide evaluation by appropriate decision support systems, draw up appropriate reporting for the analysis of costs and revenues

PRE-REQUIREMENTS

nothing

SYLLABUS

The course aims to provide students with the practice with the main instruments of analysis and accounting of the costs with particular reference to the analysis on the cost of the product, on the C-V-R, on the ABC method, on budgeting, gap analysis.

TEACHING METHODS

Theoric lessons and exercises

EVALUATION METHODS

Examinations

TEXTBOOKS AND ON-LINE EDUCATIONAL MATERIAL

L. Brusa, Sistemi Manageriali di Programmazione e Controllo, Milano...

INTERACTION WITH STUDENTS

Meetings before and after lessons; communications via mail.

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At the beginning of the course the teacher provides course materials for students. The reception is assured before and after class. The teacher is also available in other days by mail and using the appropriate web spaces of the site.

EXAMINATION SESSIONS (FORECAST)¹

The 10th april 2017

SEMINARS BY EXTERNAL EXPERTS YES NO

FURTHER INFORMATION

¹ Subject to possible changes: check the web site of the Teacher or the Department/School for updates.