



UNIVERSITY OF BASILICATA STUDIES
DEPARTMENT OF MATHEMATICS, INFORMATICS AND
ECONOMICS

COURSE: Programmazione e Controllo (Management accounting)

ACADEMIC YEAR: 2019/2020

TYPE OF EDUCATIONAL ACTIVITY: Basic

TEACHER: Natalia Aversano

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website: <http://docenti.unibas.it/site/home/docente.html?m=010594>

phone:

mobile (optional):

Language: italian

ECTS: (lessons e
tutorials/practice) 8

n. of hours: (lessons e
tutorials/practice) 56

Campus: Potenza
Dept.: DiMIE
Program:

Semester: second

EDUCATIONAL GOALS AND EXPECTED LEARNING OUTCOMES

The course examines the managerial accounting tools, such as cost accounting, budgeting and forecasting, that are used to analyze the business.

The main skills are:

- Knowledge and ability to understand knowledge of the principles and tools for monitoring and governance of the companies performance.
- Ability to apply knowledge and understanding to design management in enterprises control system, in order to move towards the creation of value the different levels of corporate responsibility.

Ability to configure the planning and control systems according to the business sector, company size, the governance model and any other relevant profile, according to a multidimensional approach.

PRE-REQUIREMENTS

None

SYLLABUS

The course covers the following topics:

- planning and programming;
 - controlling the business activities;
 - cost accounting, with particular reference to accounting for cost centers and *Activity Based Costing (ABC)*;
 - Budgeting and gap analysis;
 - Centers of responsibility;
 - Reporting
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TEACHING METHODS

Theoretical lessons, exercises

EVALUATION METHODS

Written examination, Oral examination

TEXTBOOKS AND ON-LINE EDUCATIONAL MATERIAL

L. Brusa, Sistemi manageriali di programmazione e controllo, Giuffrè, Milan, last edition **OR IN ALTERNATIVE** Pianificazione e Controllo di Gestione. Principi e strumenti, (Eds) L. Potito, Giappichelli, Turin, last edition
Slides and additional readings indicated by the teacher.

INTERACTION WITH STUDENTS

At the beginning of the course, after describing the objectives, program and methods of verification, the teacher provides students teaching materials (web site).

In addition to weekly reception, the instructor is available at all times for a contact with the students, through their e-mail.

EXAMINATION SESSIONS (FORECAST)¹

12/02/2020 – 18/03/2020 – 13/05/2020 – 02/07/2020 – 16/07/2020 - 30/09/2020 – 18/11/2020

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.



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