



# UNIVERSITÀ DEGLI STUDI DI PALERMO

|                                |  |                      |                  |
|--------------------------------|--|----------------------|------------------|
| <b>DEPARTMENT</b>              | Scienze Economiche, Aziendali e Statistiche                          |                      |                  |
| <b>ACADEMIC YEAR</b>           | 2019/2020  |                      |                  |
| <b>BACHELOR'S DEGREE (BSC)</b> | ECONOMICS AND BUSINESS ADMINISTRATION                                |                      |                  |
| <b>INTEGRATED COURSE</b>       | PLANNING AND CONTROL   |                      |                  |
| <b>CODE</b>                    | 00761  |                      |                  |
| <b>MODULES</b>                 | Yes  |                      |                  |
| <b>NUMBER OF MODULES</b>       | 2  |                      |                  |
| <b>SCIENTIFIC SECTOR(S)</b>    | SECS-P/07  |                      |                  |
| <b>HEAD PROFESSOR(S)</b>       | BRONZETTI GIOVANNI   | Professore Ordinario | Univ. di PALERMO |
| <b>OTHER PROFESSOR(S)</b>      | BRONZETTI GIOVANNI   | Professore Ordinario | Univ. di PALERMO |
| <b>CREDITS</b>                 | 8  |                      |                  |
| <b>PROPAEDEUTICAL SUBJECTS</b> | 89615 - BUSINESS ECONOMICS   |                      |                  |
| <b>MUTUALIZATION</b>           |  |                      |                  |
| <b>YEAR</b>                    | 3  |                      |                  |
| <b>TERM (SEMESTER)</b>         | 2° semester  |                      |                  |
| <b>ATTENDANCE</b>              | Not mandatory  |                      |                  |
| <b>EVALUATION</b>              | Out of 30  |                      |                  |
| <b>TEACHER OFFICE HOURS</b>    | <b>BRONZETTI GIOVANNI</b><br>Wednesday 11:00 12:00 Piattaforma Teams |                      |                  |

**DOCENTE:** Prof. GIOVANNI BRONZETTI

|                           |   |
|---------------------------|---|
| <b>PREREQUISITES</b>      | Basic notions of business administration  |
| <b>LEARNING OUTCOMES</b>  | <p>Knowledge and understanding.<br/>This course provides students with knowledge related to the analysis and use of strategic and management control systems and the main tools of management accounting.</p> <p>Applying knowledge and understanding.<br/>The course provides Students with a problem solving approach for decision-making processes in management accounting.</p> <p>Making judgments autonomy.<br/>This course is expected to enhance the Students' capacity to identify and interpret the most significant issues in management accounting that today managers have to deal with to face the business environment.</p> <p>Communication skills.<br/>This course will allow Students to demonstrate their ability to present their views and develop their dialectical skills.</p> <p>Learning ability.<br/>This course is expected to develop students' abilities to analyse in-depth academic and professional literature, as well as to translate theoretical knowledge in practice through the observation of different organizational contexts.</p> |
| <b>ASSESSMENT METHODS</b> | <p>The examination will be a written exam aimed at assessing if the Students acquired the basic notions of the course. The exam will be on all the topics of the course and include open questions, multiple choice questions and exercises. This evaluation system allows to verify the actual achievement of the expected learning outcomes through the assessment of the basic knowledge acquired and of the students' capacity to apply it to concrete cases. The assessment will be expressed in thirtieths. The exam will be considered sufficient when the evaluation is more than 18/30. 18-21: just sufficient; 19-21: sufficient; 22-24: more than sufficient; 25-27: fair; 28-29: good; 30: very good; 30 e lode: excellent.</p>   |
| <b>TEACHING METHODS</b>   | Teacher up-front and practices.   |

**MODULE  
MODULE II**

*Prof. GIOVANNI BRONZETTI*

**SUGGESTED BIBLIOGRAPHY**

Anna Maria Arcari, Programmazione e Controllo, 2014, MacGraw-Hill

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|--------------|-----------------|
| <b>AMBIT</b> | 50069-Aziendale |
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|-------------------------------|----|
| <b>INDIVIDUAL STUDY (Hrs)</b> | 68 |
|-------------------------------|----|

|                              |    |
|------------------------------|----|
| <b>COURSE ACTIVITY (Hrs)</b> | 32 |
|------------------------------|----|

**EDUCATIONAL OBJECTIVES OF THE MODULE**

The module aims to provide students with knowledge on information systems supporting short-term decisions and investments, budgeting systems, variance analysis and performance measurement and reporting systems.

**SYLLABUS**

| Hrs | Frontal teaching                            |
|-----|---|
| 6   | Information for short-term decision-making  |
| 6   | Investments decisions and capital budgeting |
| 6   | Strategic planning and budgeting            |
| 6   | Economic control and the role of budget     |
| 8   | performance measurement and reporting       |

**MODULE  
MODULE I**

*Prof. GIOVANNI BRONZETTI*

**SUGGESTED BIBLIOGRAPHY**

A.M. Arcari, Programmazione e Controllo, McGraw-Hill Education, 2014, capitoli 1-7.  
Materiale didattico a cura del docente.

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|--------------|-----------------|
| <b>AMBIT</b> | 50069-Aziendale |
|--------------|-----------------|

|                               |    |
|-------------------------------|----|
| <b>INDIVIDUAL STUDY (Hrs)</b> | 68 |
|-------------------------------|----|

|                              |    |
|------------------------------|----|
| <b>COURSE ACTIVITY (Hrs)</b> | 32 |
|------------------------------|----|

**EDUCATIONAL OBJECTIVES OF THE MODULE**

The course aims to provide Students with knowledge on the main principles and tools of management control systems and management accounting, coherently with the job opportunities of the Degree course. The first module describes management accounting system and MA tools. The cost measurement tools, the cost configurations and the different ways of calculating the production cost are presented.

**SYLLABUS**

| Hrs | Frontal teaching  |
|-----|---|
| 4   | Management accounting systems   |
| 4   | Management activity and cost measurement system   |
| 4   | Measurement of the unit full cost of the production: cost center in a management accounting system            |
| 4   | Activity based costing measurement system   |
| 4   | Measurement of product costs in different production contexts: production order and continuous flow processes |
| 4   | Standard cost measurement system  |

| Hrs | Practice   |
|-----|--|
| 2   | Measurement of the unit full cost of the production: cost center in a management accounting system: practices            |
| 2   | Activity based costing measurement system: practices   |
| 2   | Measurement of product costs in different production contexts: production order and continuous flow processes: practices |
| 2   | Standard cost measurement system: practices  |