



UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Economiche, Aziendali e Statistiche
ACADEMIC YEAR	2020/2021
BACHELOR'S DEGREE (BSC)	ECONOMICS AND BUSINESS ADMINISTRATION
SUBJECT	PLANNING AND CONTROL
TYPE OF EDUCATIONAL ACTIVITY	B
AMBIT	50069-Aziendale
CODE	05877
SCIENTIFIC SECTOR(S)	SECS-P/07
HEAD PROFESSOR(S)	BRONZETTI GIOVANNI Professore Ordinario Univ. di PALERMO
OTHER PROFESSOR(S)	
CREDITS	6
INDIVIDUAL STUDY (Hrs)	102
COURSE ACTIVITY (Hrs)	48
PROPAEDEUTICAL SUBJECTS	17115 - BUSINESS ECONOMICS - INTEGRATED COURSE
MUTUALIZATION	
YEAR	3
TERM (SEMESTER)	2° semester
ATTENDANCE	Not mandatory
EVALUATION	Out of 30
TEACHER OFFICE HOURS	BRONZETTI GIOVANNI Wednesday 11:00 - 12:00 Piattaforma Teams

DOCENTE: Prof. GIOVANNI BRONZETTI

PREREQUISITES	Basic notions of business administration.
LEARNING OUTCOMES	<p>Knowledge and understanding. 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. The course provides Students with a problem solving approach for decision-making processes in management accounting.</p> <p>Making judgments autonomy. 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. This course will allow Students to demonstrate their ability to present their views and develop their dialectical skills.</p> <p>Learning ability. 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>
ASSESSMENT METHODS	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 cum laude: excellent.
EDUCATIONAL OBJECTIVES	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. During the lessons, cases will be presented and exercises will be carried out.
TEACHING METHODS	Teacher up-front and practices.
SUGGESTED BIBLIOGRAPHY	ARCARI A.M., Programmazione e controllo, 3 ed., McGraw-Hill, 2019. Materiale didattico somministrato dal docente.

SYLLABUS

Hrs	Frontal teaching
4	Management activity and the costs measurement system
4	The measurement of the full cost per unit of product: the resources orientation and the cost centers system
4	Activity based costing and activity based management
4	The measurement of products cost in order productions and in continuous flow processes
4	The costs measurement system based on estimates values
4	The analytical detection of costs and revenues: methods and flows
4	Measurement systems based on direct variable costs and operative risk conditions
4	Economic information supporting short-term decision making
4	Capital budgeting
4	Strategic planning and budget: methodological aspects
4	The economic control and the role of budget: organisational aspects
4	Reporting for business performance measurement