



UNIVERSITÀ DEGLI STUDI DI PALERMO

DEPARTMENT	Scienze Economiche, Aziendali e Statistiche		
ACADEMIC YEAR	2020/2021		
MASTER'S DEGREE (MSC)	BUSINESS ECONOMIC SCIENCES		
INTEGRATED COURSE	ADVANCED MANAGERIAL ACCOUNTING - INTEGRATED COURSE		
CODE	21217		
MODULES	Yes		
NUMBER OF MODULES	2		
SCIENTIFIC SECTOR(S)	SECS-P/07		
HEAD PROFESSOR(S)	RUISE MARCANTONIO	Professore Ordinario	Univ. di PALERMO
OTHER PROFESSOR(S)	RUISE MARCANTONIO	Professore Ordinario	Univ. di PALERMO
	QUARCHIONI SONIA	Ricercatore a tempo determinato	Univ. di PALERMO
CREDITS	10		
PROPAEDEUTICAL SUBJECTS			
MUTUALIZATION			
YEAR	1		
TERM (SEMESTER)	2° semester		
ATTENDANCE	Not mandatory		
EVALUATION	Out of 30		
TEACHER OFFICE HOURS	QUARCHIONI SONIA Monday 14:00 16:00 Ed. 13, quarto piano, stanza 4.9. Si richiede di inviare un'email al docente per prenotare il ricevimento in presenza o per concordare un eventuale ricevimento online via MSteam.		
	RUISE MARCANTONIO Tuesday 10:00 12:00 Ufficio 4.5 piano 4°		

DOCENTE: Prof. MARCANTONIO RUISI

PREREQUISITES	Basic notions of business administration, management accounting and control.
LEARNING OUTCOMES	<p>1.Knowledge and understanding. This course provides knowledge about the features of the main strategic cost management techniques as well as planning, performance measurement and control systems. At the end of the course students will have skills in designing and implementing such systems and techniques.</p> <p>2.Applying knowledge and understanding. Students will be able to analyze and use strategic cost management techniques, prepare profit plans, design performance measurement systems. These skills will be acquired also through case studies that allow the development of competences relevant in both managerial and consultancy settings.</p> <p>3.Making judgments autonomy. The course aims to improve students' ability to identify and interpret the most significant aspects that may have an impact on strategic decision-making processes, as well as to choose the most appropriate managerial solutions for their management and monitoring.</p> <p>4.Communication skills. The course aims to develop students' ability to present, in written and oral form, any type of topic covered during the course.</p> <p>5.Learning ability. The course aims to develop students' problem solving skills by translating theoretical knowledge into practice through the observation of different organizational contexts. The course also aims to develop students' ability to critically analyze academic and professional literature in English.</p>
ASSESSMENT METHODS	The exam is an oral exam, on all parts of the program. The evaluation will be expressed in thirtieths, divided into the two modules and then weighted for the final mark. The exam is considered sufficient when the student proves that s/he has acquired basic knowledge of the course (at least 18/30). 19-21: more than sufficient; 22-24: fair; 25-27: good; 28-29: very good; 30 and 30 cum laude: excellent.
TEACHING METHODS	Lectures, exercises, case studies

**MODULE
STRATEGIC COST MANAGEMENT**

Prof. MARCANTONIO RUISI

SUGGESTED BIBLIOGRAPHY

Hoque Z. (2006), Strategic Management Accounting, Pearson Education Australia (solo i capitoli indicati durante il corso).
Materiali aggiuntivi forniti dal docente durante il corso.

Hoque Z. (2006), Strategic Management Accounting, Pearson Education Australia (only the chapters suggested during the course). Additional materials provided during the course.

AMBIT	50583-Aziendale
INDIVIDUAL STUDY (Hrs)	76
COURSE ACTIVITY (Hrs)	24

EDUCATIONAL OBJECTIVES OF THE MODULE

The main objective of this module is to provide students with contemporary management and cost accounting techniques for supporting strategic decision-making processes in different organizational settings.

SYLLABUS

Hrs	Frontal teaching
6	Cost accounting for strategic management
6	Quality costing
6	Target costing and product life-cycle costing
6	Cost accounting for value-chain and benchmarking analyses

MODULE
STRATEGIC PLANNING AND CONTROL

Prof.ssa SONIA QUARCHIONI

SUGGESTED BIBLIOGRAPHY

Robert Simons, Performance Measurement and Control Systems for Implementing Strategy, Pearson New International Edition, 2014 (only the chapters indicated by the teacher); Additional materials: academic and professional articles - teaching materials - case studies provided during the course.

AMBIT	50583-Aziendale
INDIVIDUAL STUDY (Hrs)	111
COURSE ACTIVITY (Hrs)	39

EDUCATIONAL OBJECTIVES OF THE MODULE

The aim of the module is to provide students with concepts of design and implementation of performance planning, measurement and control systems, as well as to investigate certain emerging issues of significant theoretical and practical importance related to the topics covered.

SYLLABUS

Hrs	Frontal teaching
2	Financial vs Managerial Accounting: an introduction
2	Management Control Systems and Performance Management Systems
4	Performance management systems: strategy, organization design and information flows
4	Levers of control
6	Building a profit plan
8	Performance measurement systems, performance evaluation, incentive systems
4	Emerging issues in management control
Hrs	Practice
9	Case studies discussion and exercises in class