UNIVERSITÀ
DEGLI STUDI DI MILANO-BICOCCA

SYLLABUS DEL CORSO

Business Intelligence e Management Accounting

2627-3-E1805M015

Learning objectives

This course aims to equip students with a deeper understanding of management accounting processes and techniques, including digital technologies, to improve the efficient use of organizational resources. Students will learn the skills required to analyze relevant information to support managerial decisions that enhance both customer and shareholder value.
Students who successfully complete this course will be able to:

1. Analyse the relationship between cost, volume, and profit, and its implications for managerial decision making
2. Develop and evaluate costing systems, including job and process costing, and apply cost allocation methods
3. Prepare budgets and analyse variances between planned and actuals.
4. Apply management accounting processes, tools, and techniques to solve business problems.
5. Apply business intelligence, digital tools, and technologies to analyse data and support informed management accounting decisions.
6. Evaluate organizational performance using strategic analysis tools, interpret key financial ratios, and apply risk management frameworks to enhance decision-making.

Contents

The course examines the main management accounting tools that support business decision-making. It begins with the fundamentals of cost measurement and product costing, then explores costing systems and their application in managerial decision-making processes. The course subsequently covers planning, budgeting, performance measurement, and investment decisions. The Business Intelligence component includes a project work designed to develop practical skills in using Microsoft Power BI as a tool for analysing and communicating business performance to top management.

Detailed program

1. Fundamentals of Management Accounting and Cost Measurement

- The role of management accounting
- Cost measurement and classification systems
- Full costing and unit product costing

2. Costing Systems and Business decision-making

- Cost centres and cost allocation
- Product costing and inventory valuation
- Activity-Based Costing (ABC)
- Determination of production costs
- Direct and variable costing and operating risk

3. Planning and Business Intelligence

- Strategic planning and budgeting
- Methodological aspects of budgeting
- Investment decisions and capital budgeting
- Introduction to Business Intelligence
- Data, information, and performance indicators for decision-making

Project work: using Microsoft Power BI to analyse and present business performance to top management

Prerequisites

Students should have a basic knowledge of accounting and financial statements, as taught in the first-year **Accounting** course of the degree programme.

Knowledge of financial statement analysis and business performance evaluation is also useful, as covered in the second-year course **Business Performance**.

Teaching methods

7 lessons on campus (14 hours)
online activities (28 hours), including synchronous and asynchronous lessons, and self-learning activities.

Assessment methods

The exam is a written test on the management accounting topics covered in the course. Attending students also complete a Business Intelligence project work using Microsoft Power BI. The project includes also a peer-to-peer assessment.

Textbooks and Reading Materials

Arcari, A.M. (2023). Programmazione e controllo, 4th ed. Milan: McGraw-Hill Education Italy. ISBN 8838656363.

Semester

first semester

Teaching language

Italian

Sustainable Development Goals

RESPONSIBLE CONSUMPTION AND PRODUCTION