

MANAGEMENT ACCOUNTING

Date	Time	Agenda	Lecture/Case discussion	Lecturer
Section I : Concepts and Fundamentals of Management Accounting				
22 nd September 2014	09:00 11:00	Introduction to Management Accounting Concepts	Lecture	Chirico
23 rd September 2014	09:00 11:00	Financial Accounting vs Managerial Accounting	Lecture	Chirico
24 th September 2014	09:00 11:00	Managerial Accounting and Cost Concepts	Lecture	Chirico
Section II: Cost Accounting System and Cost Analysis				
29 th September 2014	09:00 11:00	System Design: Job-Order Costing	Lecture Case study	Chirico
30 th September 2014	09:00 11:00	System Design: Process Costing	Lecture Case study	Chirico
1 st October 2014	09:00 11:00	Cost Behaviour: Analysis and Use	Lecture Case study	Chirico
6 th October 2014	09:00 11:00	Cost-Volume-Profit Relationships	Lecture Case study	Chirico
7 th October 2014	09:00 11:00	Variable Costing: A Tool for Management	Lecture Case study	Dott. Flaviano Bruno - AIIA Formazione
8 th October 2014	09:00 11:00	Activity-Based Costing: A Tool to Aid Decision Making	Lecture Case study	Chirico
Section III: Relevant Costs for Decision Making				
13 th October 2014	09:00 11:00	Cost Concepts for Decision Making	Lecture Case study	Chirico
14 th October	09:00 11:00	The Make or Buy Decisions	Lecture Case study	Chirico

2014				
15 th October 2014	09:00 11:00	Opportunity costs and Special Orders	Lecture Case study	Chirico
20 th October 2014	09:00 11:00	Utilization of Constrained Resource	Lecture Case study	Chirico
Section IV: Budgeting Process for Planning Function				
21 st October 2014	09:00 11:00	Profit Planning	Lecture	Chirico
22 nd October 2014	09:00 11:00	Profit Planning	Case study	Chirico
End of 1 st module – Mid Term exams Session (two weeks stop)				
10 th November 2014	09:00 11:00	Flexible Budgets and Performance Analysis	Lecture Case study	George Shan
11 th November 2014	09:00 11:00	Standard Costs and Operating Performance Measures	Lecture	Dott. Flaviano Bruno - AIIA Formazione
12 th November 2014	09:00 11:00	Evaluation of Controls based on standard costs. Management by Exception	Lecture	Dott. Flaviano Bruno - AIIA Formazione
Section V: Segment Reporting, Decentralization and the Balanced Scorecard				
17 th November 2014	09:00 11:00	Responsibility Accounting and Decentralization	Lecture	George Shan
18 th November 2014	09:00 11:00	Transfer Pricing and Service Department Charges	Lecture	George Shan
19 th November 2014	09:00 11:00	Evaluating Investment Center Performance	Lecture	George Shan
24 th November 2014	09:00 11:00	Evaluating Investment Center Performance	Case study	Chirico
25 th November 2014	09:00 11:00	Balanced Scorecard	Lecture	Dott. Andrea Bellisario

26 th November 2014	09:00 11:00	Balanced Scorecard	Lecture Case study	Dott. Andrea Bellisario
Section VI: Capital Budgeting Decisions				
1 st December 2014	09:00 11:00	Capital Budgeting and Planning Investment: basic concepts	Lecture	Will MacKay
2 nd December 2014	09:00 11:00	The net present value and the emphasis on Cash Flows	Lecture Case study	Dott. Andrea Corrado AIIAFormazione
3 rd December 2014	09:00 11:00	The internal rate of return and other cash flow	Lecture	Dott. Andrea Corrado AIIAFormazione
9 th December 2014	09:00 11:00	Other approaches to capital budgeting decisions	Lecture	Will MacKay
10 th December 2014	09:00 11:00	Capital Budgeting and Planning Investment	Case study	Will MacKay
15 th December 2014	09:00 11:00	Capital Budgeting and Planning Investment	Case study	Will MacKay