



SCHEMA PER LA COMPILAZIONE DEI PROGRAMMI DI INSEGNAMENTO IN LINGUA ITALIANA E IN LINGUA INGLESE

A.A. 2012/2013

INSEGNAMENTO: Budgeting

CFU 6 (Ore di lezione 44)

Docente: Andrew Fodor

EVENTUALI PREREQUISITI (PREREQUISITES, IF ANY)

A basic understanding of accounting is required.

PROGRAMMA (PROGRAM)

1. Given a projection of future sales, students are expected to be able to produce a "proforma" (projected) income statement and balance sheet.
2. Students are expected to make net present value calculations for complex investment situations.
3. Students are expected to use net present values to make investment decisions under the following situations; disposing of the asset with a taxable gain or loss either before or after the asset is fully depreciated, replacing *an* old asset with a new asset, and high expected inflation. A mortgage refinance problem is also covered.
4. Students are expected to evaluate the Impact of Performance Evaluation systems on behavior
5. Students are expected to demonstrate a basic understanding of the following topics: Equity Theory, Unintended Consequences, Writing Performance Evaluation Questions, and The Folly of Rewarding A, while Hoping for B.

MODALITÀ DI SVOLGIMENTO DEL CORSO E DELL'ESAME (COURSE METHODOLOGY AND EXAM FORMAT)

The course will be delivered in a lecture format. This will be supported by many short in-class projects, each of which will show applications of concepts delivered in lectures. The course grades will be based on a short midterm exam concerning Master Budgeting (15% of grade), a longer midterm exam covering approximately 50% of the course material (25% of grade), and a comprehensive final exam (60% of grade).

TESTI DI RIFERIMENTO (Texts)

Introduction to Management Accounting: Ch's 1-17, 15/e

Horngren, Sundem, Stratton, Burgstahler & Schatzberg ©2011 | Prentice Hall | Cloth; 848 pp}

Instock ISBN-10: 0136102654 | ISBN-13: 9780136102656

Older editions will be suitable.