

UNIVERSITA' DEGLI STUDI DI MESSINA
Dipartimento di Economia
A.Y. 2025/2026

COURSE: Management Control

PROFESSOR: Gustavo Barresi

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Course schedule: Mon. 13.15 a.m. – 11.00 a.m., Tue 11.15 - 13.15 a.m., Thu 9.00 a.m. - 11.00 a.m.,

Office Hours: Thu 11.15 - 12.30.

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1. REQUIRED TEXT BOOK

Managerial Accounting, 16 th edition, by Garrison, Noreen, Brewer, published by McGraw-Hill/Irwin.

2. COURSE DESCRIPTION

This course introduces managerial control emphasizing how managers use accounting data within their organizations for planning, control, and making decisions. The course is structured to provide a foundation of cost terms, systems design, cost behavior, procedural techniques for planning and control, performance measurements, and the use of data for making operational decisions.

3. COURSE OBJECTIVES

Upon completion of this course the student will learn: the role of accounting in business organizations, the role of professional ethics in managerial decision making and for management accountants, the role of managerial accounting in organizational decision making.

4. COURSE POLICIES

The course format will be made up of lectures, discussions and exercises. A variety of practical examples will be used. Questions are encouraged. Regular class attendance is extremely important and expected of all students. And please be PUNCTUAL. Students are expected to bring a calculator to class. Active participation in class discussion is highly valued.

Attendance is recommended but not mandatory.

Your final grade will be based on your written exam results and on how actively you participate in class activities. Whoever submits the paper cannot refuse the assigned grade.

During written exams, cheating is strictly forbidden, and you cannot use cell phones, books, or notes of any kind. Anyone who breaks these rules will have their exam immediately canceled.

Throughout the course, there will be some midterm tests available only to students who attend class.

5. COURSE SCHEDULE (Subject to change):

	TOPIC	BACKGROUND MATERIAL
1	Managerial Accounting and the Business Environment. Cost Terms, Concepts and Classifications.	CHAP. 1 AND 2
2	Systems Design: Job-Order Costing	CHAP. 3
3	Systems Design: Process Costing	CHAP. 4
4	Cost-Volume-Profit Relationships (1)	CHAP. 5
5	Cost-Volume-Profit Relationships (2)	CHAP. 5
6	Variable Costing and segment reporting: Tools for Management	CHAP. 6
7	Activity-Based Costing: A Tool to Aid Decision Making	CHAP. 7
8	Profit Planning (1)	CHAP. 8
9	Profit Planning (2)	CHAP. 8
10	Standard Costs and Variances	CHAP. 10
11	Differential Analysis: The Key to decision making	CHAP. 12
12	FINAL EXAM	



Gustavo Barresi