**Scheda insegnamento**

**Modulo di “Contabilità” / “Accounting”**

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| --- | --- | --- |
|  | **Italiano** | **English** |
| **Docente/Instructor** | A.Montrone, F.Santini,  S. Terzani | A.Montrone, F.Santini,  S. Terzani |
| **Titolo/Title** | Contabilità | Accounting |
| **Contenuti/Contents** | * Teoria Contabile * Analisi di Bilancio * Programmazione e Controllo | * Accounting Theory * Financial Statement Analysis * Management Accounting |
| **Metodologia/Method** | * Analisi teorica * Discussione di papers * Discussioni in classe | * Theoretical analysis * Discussion of scientific papers * In class discussion |
| **N. Ore/ N. hours** | **18** | **18** |
| **Mese/Month\*** | **Dicembre/Gennaio** | **December/January** |
| **Curriculum** | - E&B | - E&B |
| **Testi di riferimento/ Suggested readings** | - Scott, Financial Accounting Theory, Prentice Hall, Third Edition, 2003  - Riahi-Belkaoui A. (1996), Performance results in Value Added Reporting, Westport, Quorum Books.  - Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary (2013), Cost Management: A Strategic Emphasis, 6th edition, McGraw Hill, New York, NY.  - Ward K. (1992), Strategic Management Accounting, CIMA  - Haller A. - Stolowy H. (1998) Value Added in Financial Accounting: A Comparative Study of Germany and France. Advances in international accounting: a research annual 11, S. 23-51.  - Van Staden C. - Haller A. - Landis C. (2014), Value added information as part of sustainability reporting - Initial international insights. | - Scott, Financial Accounting Theory, Prentice Hall, Third Edition, 2003  - Riahi-Belkaoui A. (1996), Performance results in Value Added Reporting, Westport, Quorum Books.  - Blocher, Edward, J., Stout, David E., Juras, Paul E., and Cokins, Gary (2013), Cost Management: A Strategic Emphasis, 6th edition, McGraw Hill, New York, NY.  - Ward K. (1992), Strategic Management Accounting, CIMA  - Haller A. - Stolowy H. (1998) Value Added in Financial Accounting: A Comparative Study of Germany and France. Advances in international accounting: a research annual 11, S. 23-51.  - Van Staden C. - Haller A. - Landis C. (2014), Value added information as part of sustainability reporting - Initial international insights. |

\* For details, please, refer to the calendar available at <http://dottorato.ec.unipg.it/it/>