

# Decision Making

- Decision making involves **making a selection** among competing **alternatives**.
  - *What* should we be selling?
  - *Who* should we be serving?
  - *How* should we execute?

# Lessons timetable

Wednesday 2:00-4:00 pm room 6c

Thursday & Friday 11:00-13:00 room 8b

# Contacts and material

## **Email:**

[francesca.iandolo@uniroma1.it](mailto:francesca.iandolo@uniroma1.it)

## **Slides & additional materials:**

Personal page on Sapienza Website

# Theaching method

- Lessons
- Case studies (groups)
- **Exercises**
  
- Attendance: non-compulsory
- No differences in the exam program

# EXAMS

- For those who ***don't attend*** the course:

## written exam

January	17
February	13
June	16
July	9
September	15



**INFOSTUD!!!**

# Course contents

1. Managerial Accounting: an overview	8. Master Budgeting
2. Managerial Accounting and Costs Concepts	9. Flexible Budgets, Standard Costs, and Variance Analysis
3. Job-Order Costing: Cost Flows and External Reporting	10. Performance Measurement in Decentralized Organizations
4. Activity-Based Costing	11. Differential Analysis: The key to decision making
5. Process Costing	12. Capital Budgeting decisions
6. Cost-Volume-Profit Relationships	13. Statement of Cash Flows
7. Variable Costing and Segment Reporting: Tools for Management	14. Financial Statement Analysis

# Textbook

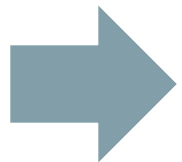
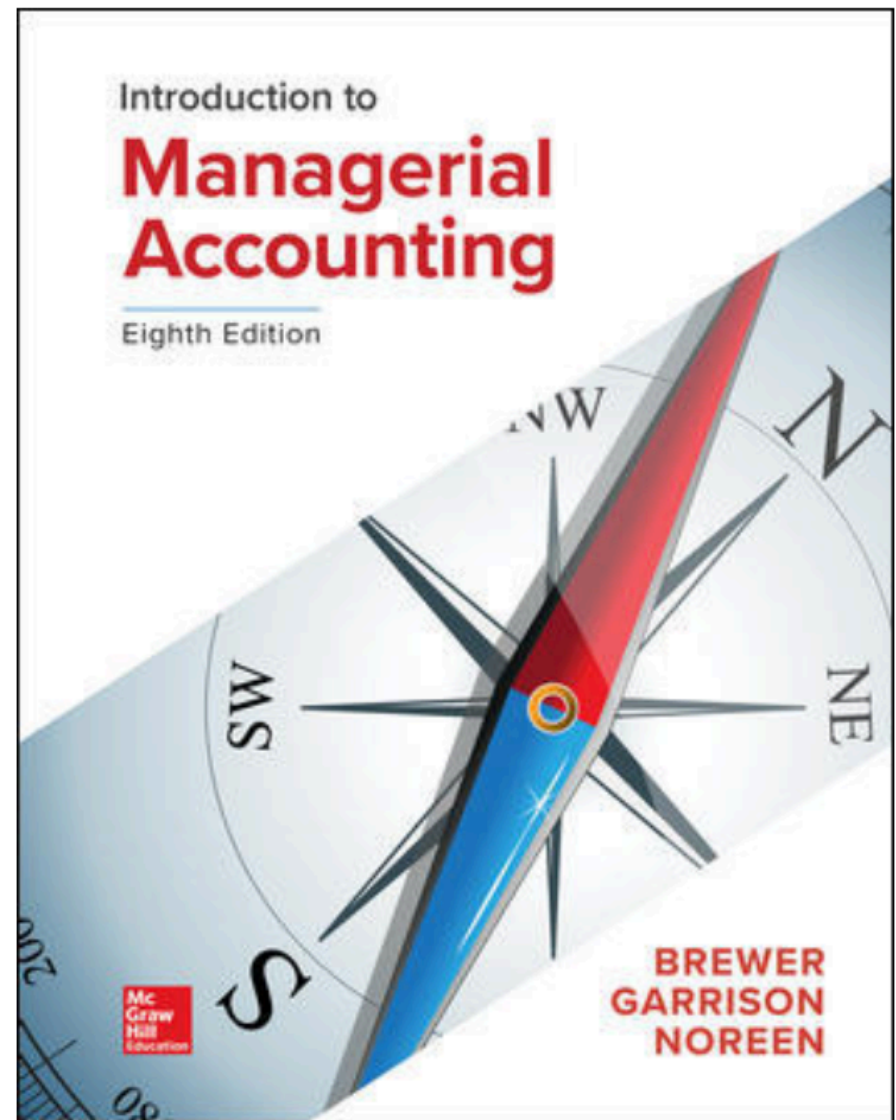
Introduction to Managerial Accounting  
8<sup>th</sup> Edition

By Peter Brewer and Ray Garrison and Eric  
Noreen

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*Book presentation*