Strategic cost management: main characteristics and differences between managerial control systems.

Target costing and life cycle costing: principles, structure, process.

Alfa case study

Session: 12 19/11/2019 14:00 3 Hours

Instructor: Lucrezia

Songini

Readings

Pistoni A. and Songini L., Servitization strategy and managerial control, Emerald Publishing Limited, 2018

Paragraphs 3.1, 3.2, 3.3.1, 3.3.2 (par. 3.3.2.5 excluded), 3.3.3 (par. 3.3.3.5 excluded), 4.3 Alfa case study

Servitization strategy and cost management.

The role of services in manufacturing companies.

**Session: 13** The impacts of servitization strategy.

26/11/2019 14:00

14:00 Some data from different industries

3 Hours

Instructor: Lucrezia

Songini

Readings

Pistoni A., Songini L., Servitization strategy and managerial control, Emerald Publishing Limited, 2018

Chapters 1 and 2

Servitization strategy and strategic cost management: a

Session: 14 03/12/2019

reference framework

**14:00** 3 Hours

Accounting and control for sustainability.

Instructor:

CSR and sustainability: a brief introduction

Lucrezia Songini

## Readings

Pistoni A. and Songini L., Servitization strategy and managerial control, Emerald Publishing Limited, 2018, paragraphs 3.3.2.5, 3.3.3.5, 3.4.1., 3.4.2, 3.4.4

CSR and sustainability disclosure: sustainability reporting

and integrated reporting

Session: 15 12/12/2019 09:00

Readings

3 Hours Instructor: Lucrezia Songini

Songini L., Pistoni A., Sustainability disclosure: state of the art and new directions, Emerald Publishing Limited, 2015

Chapters 1 e 3

WRITTEN EXAM N. 3 – PROF. SONGINI

Session: 16 16/12/2019

Presentation of teamwork assignment and final discussion of

09:00 the Enel case study

3 Hours

Instructor: Readings

Lucrezia Songini

Enel case study

http://stream.sdabocconi.it/enel case/index.asp