

Introduction

More than 20 years ago, Bocconi University introduced a new Bachelor Program in Management for Arts, Culture and Communication and we were asked to develop knowledge and contents, specifically related to this particular field. In fact, Management Accounting plays a central role in the management of any small, medium or large businesses, both for profit and non-profit companies.

During these years, we met more than 4.000 students and we discussed the impact of the management control systems on cultural institutions.

This workbook is the result of constructive discussions with colleagues and students, of practice and exams and its aim is to help people to analyze and solve management accounting problems. The exercises provided by this workbook, will be discussed in class, during the “Management Accounting” lectures.

The Authors