



IDENTIFYING DATA

Management accounting

Subject	Management accounting			
Code	O04G020V01602			
Study programme	(*)Grao en Administración e Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	9	Mandatory	3rd	2nd
Teaching language	Spanish Galician English			
Department				
Coordinator	López-Valeiras Sampedro, Ernesto			
Lecturers	González Sánchez, María Beatriz López-Valeiras Sampedro, Ernesto			
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Web				
General description	The basic aim of this subject is the treatment of information for stock valuation, planning and control activities of organisations and accounting information for the process of decision-making. The subject is aimed basically at industrial companies, from an internal approach, and analysis of the productive process of the company.			

Competencies

Code	
B1	(*)Capacidade de análise e síntese
B2	(*)Pensamento crítico e autocrítico
B3	(*)Habilidades relacionadas co uso de aplicacións informáticas utilizadas na xestión empresarial
B5	(*)Habilidades de comunicación oral e escrita
B6	(*)Habilidades de comunicación a través de Internet e, dominio de ferramentas multimedia para a comunicación a distancia
B8	(*)Comunicarse con fluidez no seu entorno, incluíndo competencias interpersoais de escoita activa, negociación, persuasión e presentación
C1	(*)Posuír e comprender coñecementos sobre as interrelacións existentes entre os distintos subsistemas que conforman o sistema empresarial
C3	(*)Posuír e comprender coñecementos sobre os aspectos internos, funcións e procesos das organizacións incluíndo a súa natureza, estrutura, goberno, operativa e dirección.
C5	(*)Posuír e comprender coñecementos sobre a relación entre a empresa e o seu entorno avaliando a súa repercusión na estratexia, comportamento, xestión e sustentabilidade empresarial
C6	(*)Posuír e comprender coñecementos sobre os distintos procesos, procedementos e prácticas de xestión empresarial
C7	(*)Posuír e comprender coñecementos sobre as principais técnicas instrumentais aplicadas ao ámbito empresarial
C8	(*)Aplicar os coñecementos adquiridos a futuras situacións profesionais e desenvolver competencias relacionadas coa elaboración e defensa de argumentos e resolución de problemas dentro da súa área de estudo
C9	(*)Identificar a xeneralidade dos problemas económicos que se suscitan nas empresas, e saber utilizar os principais instrumentos existentes para a súa resolución
C10	(*)Valorar, a partir dos rexistros relevantes de información, a situación e previsible evolución dunha empresa
C11	(*)Tomar decisións estratéxicas utilizando diferentes tipos de modelos empresariais
C12	(*)Solucionar de maneira eficaz problemas e tomar decisións utilizando métodos cuantitativos e cualitativos apropiados, incluíndo entre eles a identificación, formulación e solución dos problemas empresariais
C13	(*)Mobilidade e adaptabilidade a entornos e situacións diferentes
C14	(*)Elaborar os plans e políticas nas diferentes áreas funcionais das organizacións
C15	(*)Ter a capacidade de reunir e interpretar datos relevantes para emitir xuízos que inclúan unha reflexión sobre temas relevantes de índole social, científica ou ética
C16	(*)Habilidades na procura, identificación e interpretación de fontes de información económica relevante

Learning outcomes		
Expected results from this subject	Training and Learning Results	
Identify the characteristics of the internal and external fields of the company.	B1 B2 B8	C1 C3 C5 C6 C10 C13 C14 C15 C16
Identify the information users and their particular needs.	B1 B2 B3 B5 B6 B8	C1 C3 C6 C7 C8 C9 C10 C13 C15 C16
Apply cost accounting models based on the current business to be analysed.	B1 B2 B3 B5 B6 B8	C1 C3 C5 C6 C7 C8 C9 C12 C13 C14
Apply budgetary techniques for the planning activity of the company	B1 B2 B3 B5 B8	C1 C3 C5 C6 C7 C8 C9 C10 C11 C12 C13 C14 C15 C16
Build a system of information for decision-making.	B1 B2 B3 B5 B6 B8	C1 C3 C5 C6 C7 C8 C9 C10 C11 C12 C13 C14 C15 C16

Contents

Topic	
1. Introduction to cost. Basic concepts	-
2. The behaviour of costs	-
3. The Costs of Materials	-
4. Labour costs	-

5. Overheads	-
6. Opportunity costs of financial resources. Period - costs	-
7. Joint and by-product costing	-
8. Costs by orders of work or request	-
9. Process costing	-
10. Activity-based costing (ABC)	-
11. Direct Costing	-
12. Forecasted costs. Budgets and standards	-
13. Decision-making	-

Planning

	Class hours	Hours outside the classroom	Total hours
Master Session	37	60	97
Troubleshooting and / or exercises	38	66	104
Troubleshooting and / or exercises	4	20	24

*The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.

Methodologies

	Description
Master Session	Lecturing in the classroom by the teacher, of the most relevant contents and of those with the greatest conceptual difficulty.
Troubleshooting and / or exercises	Proposal of theoretical and practical exercises to be resolved by the student

Personalized attention

Methodologies	Description
Troubleshooting and / or exercises	Time reserved to guide, assist and answer questions from students in the process of acquiring skills

Assessment

	Description	Qualification	Training and Learning Results
Master Session	Evidence of theoretical learning through the realisation of activities in the classroom.	15	B1 C1 B2 C3 B3 C5 B5 C6 B6 C7 B8 C8 C9 C10 C11 C12 C13 C14 C15 C16
Troubleshooting and / or exercises	Evidence of practical learning through answering of the questions proposed student during the course, to consolidate the process of learning about a topic.	30	B1 C1 B2 C3 B3 C5 B5 C6 B6 C7 B8 C8 C9 C10 C11 C12 C13 C14 C15 C16

Troubleshooting and / or exercises	A written at the end of the term, where students demonstrate their ability to apply the knowledge + practical skills gained to new situations	55	B1 B2 B3 B5 B6 B8	C1 C3 C5 C6 C7 C8 C9 C10 C11 C12 C13 C14 C15 C16
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Other comments on the Evaluation

The description of this syllabus was developed for the on-campus modality.

The concretion of the activities to realise will depend to a large extent of the number of students, means to work in group, etc

The dates and schedules of the exams of evaluation were approved by Board of Faculty and are available on the website of the Faculty

Inappropriate behavior, harmful and contrary to the coexistence and its correction can result in penalties

Sources of information

DRURY, COLIN, **Management and Cost Accounting**,

RIPOLL, V. y otros, **Casos prácticos resueltos de Contabilidad de Costes**,

HORNGREN, CH.; FOSTER, G.; DATAR, S., **Cost Accounting: a managerial emphasis**,

Mallo, C.; Kaplan, R.; Meljem, S; Giménez, C., **Contabilidad de Costos y Estratégica de Gestión**,

Fullana Belda, C.; Paredes Ortega, J.L., **Manual de Contabilidad de costes**,

Azparren Pérez, M.R., **Manual de contabilidad de costes**,

Alvarez-Dardet Espejo, M.C.; Gutiérrez Alonso, F., **Contabilidad de gestión. Cálculo de costes**,

AECA, **Principios de Contabilidad de Gestión**,

Blanco Dopico, M. I., **Contabilidad de Costes. Análisis y Control**,

Mallo, C.; Rocafort, A., **Contabilidad de Dirección para la toma de decisiones. Contabilidad de gestión y de costes**,

Recommendations

Subjects that continue the syllabus

Auditing/O04G020V01901

Subjects that it is recommended to have taken before

Financial Accounting II/O04G020V01401

Company: Financial Accounting I/O04G020V01301
