



IDENTIFYING DATA

Management accounting

Subject	Management accounting			
Code	V03G020V01602			
Study programme	(*)Grao en Administración e Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	9	Mandatory	3rd	2nd
Teaching language	Spanish English			
Department				
Coordinator	Fernández-Feijoo Souto, Belén			
Lecturers	Docampo Barrueco, Jose Maria Fernández-Feijoo Souto, Belén García Rivas, Ignacio Ruiz Blanco, María Silvia			
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General description	This subject has several objectives: valuation of inventories; planning and control of processes and activities in organizations; and preparation of accounting information for the decision-making process. Cost/managerial/management accounting is basically focused on the manufacturing industry, in its internal area. We work on the analysis of the productive process of a company.			

Competencies

Code	
B1	Ability to analyse and synthesise
B2	Critical and self-critical thinking
B3	Skills related to the use of those computer applications used in business management
B5	Oral and written communication skills.
B6	Communication skills through the Internet, as well the ability to use multimedia tools for remote communication
B8	Capable of fluent communication within the student's context including interpersonal skills such as active listening, negotiation, persuasion and presentation
C1	Acquire and understand knowledge regarding: the relationships between the different subsystems that make up the business system
C3	Acquire and understand knowledge regarding: Internal aspects, functions and processes of organisations including their nature, structure, direction, operation and management
C5	Acquire and understand knowledge regarding: The relationship between the business and its surroundings, evaluating its impact on business strategy, behaviour, management and sustainability
C6	Acquire and understand knowledge regarding: The different processes, procedures and practices related to business management
C7	Acquire and understand knowledge regarding: The main instrumental techniques applied to the business context
C8	Apply the knowledge acquired to future professional situations and develop competences related to posing and defending arguments
C9	Identify the generalities of the economic problems posed in companies, and know how to apply the main instruments available in order to address these problems
C10	Assess the situation and foreseeable evolution of a company based on the relevant information records
C11	Make strategic decisions using different types of business models
C12	Solve problems effectively and make decisions using the appropriate quantitative and qualitative methods, including the identification, expression and solution of business problems
C13	Mobility and adaptability to different contexts and situations
C14	Draw up plans and policies in the different functional areas within organisations
C15	Have the ability to gather and interpret relevant data in order to make judgements that include a reflection on relevant social, scientific or ethical issues

Learning outcomes

Expected results from this subject	Training and Learning Results	
Identify the characteristics of the internal and external accounting areas of a company, as well as the accounting models related to them.	B1 B2 B8	C1 C3 C5 C6 C10 C13 C14 C15 C16
Recognise to information users and their soecific informative needs.	B1 B2 B3 B5 B6 B8	C1 C3 C6 C7 C8 C9 C10 C13 C15 C16
Apply cost accounting models to a business reality.	B1 B2 B3 B5 B6 B8	C1 C3 C5 C6 C8 C9 C12 C13 C14
Apply budgetary technics to plan business activity.	B1 B2 B3 B5 B8	C1 C3 C5 C6 C7 C8 C9 C10 C11 C12 C13 C14 C15 C16
Build an information system 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 the cost. Basic concepts

2. Cost behaviour

3. Materials

4. Labor cost	(*)
5. Indirect manufacturing costs	
6. Financial resources opportunity cost. Period costs	
7. Multiple production: common production and joint production	
8. Job costing	
9. Process costing	
10. Activity-based costing	(*)
11. Variable costing	
12. Budgets and standards	
13. Decision-making process	

Planning

	Class hours	Hours outside the classroom	Total hours
Troubleshooting and / or exercises	37	60	97
Master Session	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
Troubleshooting and / or exercises	Exercises in practical seminars, solved with the professor guidance. The students have to prepare similar cases at home.
Master Session	The professor will explain in the classroom the main topics and those with greater conceptual difficulty.

Personalized attention

Methodologies	Description
Troubleshooting and / or exercises	In the practical seminars the students have the possibility to solve all their doubts, doubts that can arise after their study at home or in the classroom.

Assessment

	Description	Qualification	Training and Learning Results
Troubleshooting and / or exercises	(*)Evidencias da aprendizaxe práctica a través da resolución das cuestións que se propoñen ao alumno durante o curso, para consolidar o seu proceso de aprendizaxe na materia.	30	B1 C1 B2 C3 B3 C5 B5 C6 B6 C7 B8 C8 C9 C10 C11 C12 C13 C14 C15 C16
Master Session	(*)Evidencias da aprendizaxe teórica a través da realización dalgunhas actividades no aula.	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	(*)Resolución dunha proba escrita presencial, ao final do cuadrimestre, sobre a adquisición de competencias. Esíxese un nivel mínimo en teoría e en práctica da devandita proba para superar a convocatoria. Valorárase contido e forma da proba escrita.	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

This guide is oriented to the face-to-face modality. The assesment of the student in the face-to-face modality will be only applied for the corresponding academic year.

The concretion of the activities to be done will depend on the number of students, means to work in group, etc.

Dates and schedules of the evaluation tests are those specified in the official calendar approved by the Faculty board for the academic year 2016-2017. In case of conflict or disparity among the dates of the tests, will prevail the ones of the webpage of the faculty.

Unsuitable behaviours or little respectful for the coexistence in the classroom will affect the final assessment.

Sources of information

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

Drury, C., **Management and Cost Accounting,**

Mallo, C.; Rocafort, A. (Ed.), **Contabilidad de Dirección para la toma de decisiones. Contabilidad de gestión y de costes,** 2014,

Buendía Carrillo, D.; García Meca, E., **Casos prácticos de Contabilidad de gestión,** 2016,

Ripoll, V. y otros, **Casos prácticos resueltos de Contabilidad de Costes,** 2011,

Horngren, CH. y otros, **Cost Accounting: a managerial emphasis,** 2014,

Mowen, Hansen, Heitger, **Cornerstones of managerial accounting,** 2014,

Recommendations

Subjects that continue the syllabus

Auditing/V03G020V01901

Subjects that it is recommended to have taken before

Financial accounting 2/V03G020V01401

Company: Financial Accounting I/V03G020V01301