

## 27325 - Management Accounting

### Syllabus Information

---

**Academic year:** 2023/24

**Subject:** 27325 - Management Accounting

**Faculty / School:** 109 - Facultad de Economía y Empresa

228 - Facultad de Empresa y Gestión Pública

301 - Facultad de Ciencias Sociales y Humanas

**Degree:** 448 - Degree in Business Administration and Management

454 - Degree in Business Administration and Management

458 - Degree in Business Administration and Management

**ECTS:** 6.0

**Year:** 3

**Semester:** Second semester

**Subject type:** Compulsory

**Module:**

### 1. General information

The main objective of this course is that the student should master the fundamentals and the usefulness of management accounting, as well as the main techniques and criteria for the internal accounting processes for business management.

This course has the following secondary aims:

To acquire the necessary knowledge and skills to design and report the internal accounting information for the management and control of the company.

To know and explain the criteria employed to present the accounting information for the management and control of the company.

To enable the student to adopt adequate management decisions according to the organisation's objectives, exploiting the information in the management accounting system reporting and interpretation of the internal information.

These objectives are aligned with the Sustainable Development Goals (SDGs) of the 2030 agenda

(<https://www.un.org/sustainabledevelopment/en/>) in order to contribute to achievement of the following goals partially:

Goal 08: Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.

Goal 09: Build resilient infrastructure, promote inclusive and sustainable industrialisation and foster innovation

Goal 12: Ensure sustainable consumption and production patterns

### 2. Learning results

The student who takes and passes the course will have the following competencies:

To know the basics of management accounting, explain and understand the necessary criteria so that the student can decide the type of internal accounting information necessary for the different objectives of management and control related to performance analysis and the valuation of products, functions and activities.

To acquire the knowledge and skills required to design reports for the management planning and control of a company through learning the different techniques and analyses adapted to the different situations and options for the organisation of the productive processes in a company.

To learn the necessary skills for adopting management decisions based on economic rationality and depending on the organisation's objectives, exploiting the information of management accounting.

### 3. Syllabus

1. Introduction to management accounting.
2. Costs of factors and cost centers or functional areas.
3. Costs valuation for different production processes.
4. Full-costing systems and accounting adjustments.
5. Activity-based costing system.
6. Planning and control: standard costing and variances analysis.
7. Decision-making systems and direct costing.
8. Managerial accounting for decision-making.

### 4. Academic activities

The learning process designed for the "Management accounting" course of 6 ECTS credits is based on 60 face-to-face teaching hours and 90 hours of autonomous work and study students. Face-to-face 60 teaching hours include 30 hours of lectures and 30 hours of practice sessions for problem-solving and case studies using audiovisual equipment.

- Lectures: 30 hours
- Practical sessions: 30 hours

- Autonomous work and study: 90 hours
- Assessment: 2 hours
- 6 ECTS = 150 hours.

The teaching methodology and evaluation are designed as in-person, face-to-face teaching hours. However, if it is required due to exceptional circumstances, teaching may be moved online

## 5. Assessment system

Two evaluation systems are available in the first round: continuous and global assessment systems. The second round is a global exam.

**Continuous Assessment:** It involves completing and submitting various tasks throughout the course and taking two written exams. Each of the two written exams contains both theoretical and practical questions. The theoretical questions may be short-answer, multiple-choice, theoretical-practical, and topic-based, while the practical part includes one or more practical cases, adding up to 10 points. The final grade is the sum of the grades for all questions.

**Global Assessment:** This system consists of a written exam that will be 100% of the assessment process. The exam has theoretical, theoretical-practical questions and a practical section over a total mark of 10 points.

### Evaluation Criteria:

For continuous assessment, to pass this course, students obtain the minimum grade required by the regulations (5 points out of 10 points). The mark in the two exams must be at least 3 (out of 10), or the student will not qualify for the average of both marks. If that is not the case, the student must sit the final exam.

The weights of the different evaluations in the final mark are as follows:

Completion of tasks: 10%

First written exam: 45%

Second written exam: 45%

For the global assessment, to pass this course, students must obtain the minimum grade required by the regulations (5 points out of a total of 10 points)

In both assessment systems (global and continuous assessment), students must demonstrate sufficient theoretical and practical knowledge and cannot pass this course solely based on grades obtained in one of the exam sections (practical or theoretical).