

## 29180 - Management Accounting

### Syllabus Information

**Academic year:** 2023/24

**Subject:** 29180 - Management Accounting

**Faculty / School:** 177 - Escuela Universitaria de Turismo

**Degree:** 616 - Degree in Tourism

**ECTS:** 3.0

**Year:** 4

**Semester:** First semester

**Subject type:** Optional

**Module:**

### 1. General information

The aim of this subject is for the student to learn the bases and practical application of "Cost and management accounting", as well as the rules and criteria for calculating the cost of factors, functions and products, and the preparation and interpretation of internal reports in tourism companies.

The subject is linked to Accounting, Organization of Production Processes, and Financial Management. A complements the training on accounting information systems in the company, dealing specifically with those related to business management and administration. Because it is a very practical subject, recommends that it be taken in person.

These approaches and goals are aligned with the following Sustainable Development Goals (SDGs) of the United Nations Agenda 2030 (<https://www.un.org/sustainabledevelopment/es/>), so that the acquisition of the learning results of the subject provides training and competence to contribute to some extent to the achievement of the following SDGs: Goal 8: Decent work and economic growth; Goal 9: Industry, innovation and infrastructure; Goal 12: Responsible production and consumption.

### 2. Learning results

- Know the techniques of analysis, quantification and recording of the costs of goods and services.
- Ability to analyze the company's internal operating cycle and its coordination with financial accounting.
- Ability to apply different business planning and control techniques.
- Analytical capacity for financial decision making.
- Ability to develop and use dashboards.
- Ability to analyze and search for information from diverse sources.
- Information management skills.

### 3. Syllabus

1. General aspects of cost and management accounting
2. Cost systems
3. Management accounting and the "Uniform System"
4. Budget management
5. Management indicators: the scorecard

### 4. Academic activities

#### **Attendance to theoretical classes: 15**

Two hours per week of theoretical-practical master class, encouraging active participation and guiding the practical work of the students.

#### **Attendance to practical classes: 15**

Two hours per week of practical class with the case methodology, in order to learn how to apply the fundamental concepts and tools of financial management.

#### **Attendance to tutorials: 6**

"Follow-up tutorials" at a date and time to be determined by the teacher. However, whenever the student deems it necessary may attend tutoring within the hours established for that function.

#### **Conducting examinations: 4**

An individual control is foreseen at the end of each group of homogeneous subjects.

#### **Autonomous work of the students (problems, preparation of cases, etc.): 30**

Computer application learning: 5

## 5. Assessment system

### Continuous Assessment:

- **4 Presential Internships (PP) ( 25% each)**
- **Voluntary activities to be determined throughout the semester (AV)**

In order to be graded for this option, it is required: active participation of the student and the minimum delivery in time and form of 100% of the activities requested.

**Global Assessment:** Individual written test, which will take place on the dates indicated in the calendar approved by the center. 50% of the written test will deal with all the practical contents of the subject and the other 50% of the written test will consist of theoretical contents.

In the extraordinary call, the evaluation will be carried out through the global evaluation system described above.

In all the assessment systems it will be necessary to achieve a minimum grade of 5 points to obtain a passing grade.