

## 30624 - Management Accounting

### Syllabus Information

**Academic year:** 2023/24

**Subject:** 30624 - Management Accounting

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

**Degree:** 432 - Joint Law - Business Administration and Management Programme

**ECTS:** 6.0

**Year:** 5

**Semester:** First semester

**Subject type:** Compulsory

**Module:**

### 1. General information

{The main goal of this subject is for the student to learn the usefulness of management accounting and the main techniques used in the internal accounting area of the company for its application in business management.

The main sub-goals are:

Acquire the knowledge and skills necessary for the preparation and presentation of internal accounting reports for business management.

To enable the student to make appropriate management decisions based on the organization's goals, based on the information prepared by Management Accounting.

These approaches and goals are aligned with the Sustainable Development Goals (SDGs) of the 2030 Agenda of the United Nations (<https://www.un.org/sustainabledevelopment/es/>), in particular, the activities planned in the subject will contribute to the achievement of the following goals and objectives:

Goal 8: Decent work and economic growth (objectives 2-4)

Goal 9: Industry, Innovation and Infrastructure (objectives 4-5)

Goal 12: Responsible production and consumption (objectives 2-4-5-6)

### 2. Learning results

By taking and passing the subject, students will be able to/will acquire:

- Knowledge of the fundamentals of management accounting, justification and assimilation of the necessary criteria so that the student knows how to establish the type of internal accounting information needed for different directional and management goals in relation to the analysis of the result and the valuation of products, functions and activities.
- Acquire the knowledge and skills necessary for the preparation of reports for the management to plan and control the company, by learning the different techniques and analyses adapted to different situations and forms of organisation of the productive processes of the companies.

{Learn the skills necessary, on the basis of the information produced by the management accounting system, to make management decisions based on economic rationality and in accordance with the goals of the organisation.

### 3. Syllabus

1. Introduction to management accounting.
2. Factor costs and costs of the centers or functional areas.
3. Valuation of production according to the type of economic activity.
4. Full cost systems and accounting adjustments.
5. The activity-based costing system.
6. Planning and control: Standard costs and variances.
7. Decision-making systems: Partial cost.
8. Management accounting and decision making.

### 4. Academic activities

The teaching-learning process that has been designed for the subject "Management Accounting" of 6 ECTS credits is based on the distribution of the student's working hours in 60 face-to-face hours and 90 non-face-to-face hours. The 60 hours of classroom work are distributed in 30 hours of participatory lectures and 30 hours of problem solving and case studies with the

use of audiovisual media available.

Master classes: 30 hours

Practical classes: 30 hours

Personal Study: 90 hours

Assessment tests. 2 hours (specify those outside of class hours)

6 ECTS = 150 hours

In principle, the teaching methodology and its evaluation is planned to be based on face-to-face classes . However, if circumstances so require, they may be carried out online.

## 5. Assessment system

The subject will be assessed by continuous or global evaluation in the first call and by global assessment in the second call.

### **Continuous assessment:**

It is proposed the completion and delivery of various tasks throughout the development of the various topics and the completion of two written tests.

Each of the two written tests contains theoretical and practical questions. Theoretical questions may be short, type test, theoretical-practical and/or topic-type questions, while the practical questions will include one or more case studies for a total of 10 points. The grade will be obtained as the sum of the grades for all questions.

### **Global Assessment**

In this modality, the student will take a final written test that represents 100% of the assessment. This test will consist of theoretical, theoretical-practical and practical questions and case studies with a total assessment of 10 points.

### **Assessment Criteria:**

In the continuous assessment, in order to pass the course with the minimum grade required by the regulations (5 points), it will be necessary that the grade of each of the two tests be a minimum of 3 points out of 10 ( ). Therefore, in the event that any of the two tests does not reach 3 points, the global evaluation must be carried out.

The weight distribution of the different tasks and tests is as follows.

- Completion and delivery of assignments 10%
- First written test: 45%.
- Second written test: 45%.

In the global assessment, in order to pass the subject, the minimum required by the regulations (5 points out of 10) must be obtained by means of the sum of the assessments of the different questions posed.

In both the global assessment and the continuous assessment sufficient theoretical and practical knowledge must be demonstrated the student will not be able to pass with only the points of the practical part or the theoretical part.