

30624 - Management Accounting

Syllabus Information

Academic year: 2024/25

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

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, which can be complemented with a practical test on a computer spreadsheet. 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 4 (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).

6. Sustainable Development Goals

8 - Decent Work and Economic Growth

9 - Industry, Innovation and Infrastructure

12 - Responsible Production and Consumption