

**COURSE DATA****Data Subject**

<b>Code</b>	35834
<b>Name</b>	Management accounting
<b>Cycle</b>	Grade
<b>ECTS Credits</b>	6.0
<b>Academic year</b>	2022 - 2023

**Study (s)**

<b>Degree</b>	<b>Center</b>	<b>Acad. year</b>	<b>Period</b>
1313 - Degree in Business Management and Administration	Faculty of Economics	4	First term
1330 - Degree in Business Management and Administration (Ontinyent)	Faculty of Economics	4	First term
1926 - D.D. in Tourism-Business Management Administration	Faculty of Economics	5	Annual

**Subject-matter**

<b>Degree</b>	<b>Subject-matter</b>	<b>Character</b>
1313 - Degree in Business Management and Administration	23 - Management tools and skills	Optional
1330 - Degree in Business Management and Administration (Ontinyent)	23 - Herramientas y Habilidades Directivas	Optional
1926 - D.D. in Tourism-Business Management Administration	8 - Asignatura optativa de quinto curso	Optional

**Coordination**

<b>Name</b>	<b>Department</b>
ALMIÑANA DIAZ, ENRIQUE	44 - Accountancy

**SUMMARY**

ABC cost systems (Activity concept, resource inducer and cost inducer, activity types, cost allocation by activities, activity management).



The balanced scorecard (concept and utility, characteristics and classification criteria, phases of the scorecard, presentation of the scorecard).

Costs and decision making (costs, competitiveness and offshoring; implementation of a quality cost system; classification and treatment of environmental costs; environmental reports for management; target cost).

Internal reporting and the controller function (design of a periodic report model for management, analysis and cost reduction).

## PREVIOUS KNOWLEDGE

### Relationship to other subjects of the same degree

There are no specified enrollment restrictions with other subjects of the curriculum.

### Other requirements

There are no specified enrollment restrictions with other subjects of the curriculum.

## OUTCOMES

### 1313 - Degree in Business Management and Administration

- Be able to carry out strategic diagnoses in complex and uncertain environments using the appropriate methodologies to resolve them.
- Be able to make decisions under certainty and uncertainty environments.
- Be able to apply analytical and mathematical methods for the analysis of economic and business problems.
- Be able to express oneself in formal, graphic and symbolic languages.
- Be able to identify, measure and value business costs in order to design and implement cost allocation models and methods.
- Be able to apply and introduce continuous improvement procedures in all areas of the organisation.
- Be able to establish a system of business management indicators.

## LEARNING OUTCOMES

Principles and methodology for the development of cost models based on activities (ABC, ABB, ABM).

Design and implement the balanced scorecard as a strategic planning and management tool.



Develop an internal reporting model that facilitates decision making for the company's management bodies.

Apply cost analysis to make decisions on outsourcing services or production.

Evaluate the impact of the strategy on business costs.

Understand the role of incentives and strategic decisions in the behavior of companies and consumers and their importance in the design of organizations.

Use strategic reasoning for individual decision making and in organizations.

Ability to collect bibliography, structure and interpret it from theoretical knowledge.

Be able to inscribe the problems of markets and organizations in the conceptual and abstract field of strategic behavior models.

Set clear, achievable, specific and measurable objectives.

Working in a team in an efficient way.

Understand and analyze current and relevant issues, individually and as part of a group.

## DESCRIPTION OF CONTENTS

### 1. STRATEGIC COSTS MANAGEMENT

The Management Accounting Framework.

Management Accounting as a Control Instrument.

Cost Accounting: Basic Concepts and Methodology.

The Budgetary Process in the Company.

Indirect Production Costs: Localization, Imputation and Control.

Management Accounting for Decision Making.

Strategic Cost Management.

### 2. ABC/ABM COST SYSTEM

Background of the cost system based on activities.

Conceptual delimitation of activities.

Basic structure of cost systems based on activities.

Management of activities.

Determination of the cost activities.

Allocation of the cost of the activities to the cost objectives.

**3. COMPREHENSIVE CONTROL PANEL**

Indicators for Business Management.  
Management Indicators for Public Entities.  
A System of Management Indicators for City Councils.

**4. STRATEGIC QUALITY MANAGEMENT**

The costs in implementing a total quality program.  
Costs of obtaining quality.  
Failure Costs.  
Total quality costs.  
Indicators for the analysis of quality costs.  
Implementation of a system of total quality costs.

**5. DESIGN OF A REPORTING MODEL**

Management Accounting in Automobile Manufacturing Companies.  
Management Accounting in Hotel Companies.  
Management Accounting in the Spanish Port System.

**WORKLOAD**

ACTIVITY	Hours	% To be attended
Theory classes	30,00	100
Classroom practices	30,00	100
Development of group work	30,00	0
Development of individual work	10,00	0
Readings supplementary material	10,00	0
Preparing lectures	20,00	0
Preparation of practical classes and problem	20,00	0
<b>TOTAL</b>	<b>150,00</b>	

**TEACHING METHODOLOGY**

In the teaching-learning process of Management Accounting and so that the student acquires the competences detailed above, the following didactic methods will be used:

1.- Methodologies to "learn from others".



The first class sessions will use the "master lesson" model, since it offers the teacher the possibility of influencing the most important, master the theme of the exhibition and present a certain way of working and studying the subject. In this way the teacher will analyze the level of students to face the subject of Accounting Directive.

The "participatory master class" model will also be used, both in theory and in practice, to foster communication among students and between students and teachers. For these purposes, the students, organized as a group, prepare the program and present it to their classmates.

An expert in the subject will try to give a conference.

## 2.- Methodologies to "learn with others".

The carrying out of group work under the prism of "collaborative teamwork" will allow students to learn with peers. Throughout the semester a theoretical and a practical work will be developed in which the students will focus on the location, analysis, manipulation, elaboration and return of the information.

The group tutorials will be developed to direct work, solve problems, study solutions to solve them, etc.

Classroom work will be favored so that the work will be favored so that the work groups solve problems without the intervention of the teacher.

## EVALUATION

The subject will be evaluated from the consideration of the following aspects:

Conducting a synthesis test at the end of the course that assesses the level of scope of learning outcomes and especially the specific competences of the subject regarding content and application (50% of the evaluation).

Continuous evaluation of the student, based on their participation and involvement in the teaching-learning process. The continuous evaluation will be carried out through individual reports and/or group work presented in written or oral form (50% of the evaluation). These activities of the continuous evaluation will not be recoverable.

The final grade of the student will be obtained as the sum of the continuous assessment grade plus the qualification of the synthesis exam, provided that the exam is passed.

## REFERENCES

### Basic

- INTRODUCCIÓN A LA CONTABILIDAD DE GESTIÓN. José Álvarez López, Joan Amat Salas, Tomas J. Balada Ortega, Felipe Blanco Ibarra, Emma Castelló Taliani, Jesús Lizcano Álvarez y Vicente M. Ripoll Feliu, McGraw-Hill, Madrid.





- CONTABILIDAD DE GESTIÓN AVANZADA. PLANIFICACIÓN, CONTROL. Y EXPERIENCIAS PRÁCTICAS. José Álvarez López, Joan Amat Salas, Tomas J. Balada Ortega, Felipe Blanco Ibarra, Emma Castelló Taliani, Jesús Lizcano Álvarez y Vicente M. Ripoll Feliu. McGraw-Hill, Madrid.
- MANUAL DE COSTES. Vicente Ripoll Feliu, Tomás Balada Ortega. Gestión 2000, Barcelona.
- Ripoll, Vicente y Balada, Tomás. INFORMACIÓN DE COSTES PARA LA TOMA DE DECISIONES EMPRESARIALES. Gestión 2000. ISBN: 8480886579.
- Documentos emitidos por la Comisión de Principios de Contabilidad de Gestión de AECA:
  - 1. El Marco de la Contabilidad de Gestión
  - 2. La Contabilidad de Gestión cómo Instrumento de Control
  - 3. La Contabilidad de Costes: Conceptos y Metodología Básicos
  - 4. El Proceso Presupuestario en la Empresa
  - 7. Costes Indirectos de Producción: Localización, Imputación y Control
  - 11. Costes de Calidad
  - 16. Indicadores de Gestión para las Entidades Públicas
  - 17. Indicadores para la Gestión Empresarial (Propuesta de Documento)
  - 18. El Sistema de Costes Basado en las Actividades
  - 23. Gestión Estratégica de Costes
  - 26. Un Sistema de Indicadores de Gestión para los Ayuntamientos
  - 27. Contabilidad de Gestión para la Toma de Decisiones
  - 28. Contabilidad de Gestión en las Empresas de Fabricación de Automóviles
  - 30. La Contabilidad de Gestión en las Empresas Hoteleras
  - 32. La Contabilidad de Gestión en el Sistema Portuario Español