

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

<b>Code</b>	35952
<b>Name</b>	Management accounting
<b>Cycle</b>	Grade
<b>ECTS Credits</b>	9.0
<b>Academic year</b>	2022 - 2023

**Study (s)**

<b>Degree</b>	<b>Center</b>	<b>Acad. year</b>	<b>Period</b>
1315 - Degree in Finance and Accounting	Faculty of Economics	2	Annual

**Subject-matter**

<b>Degree</b>	<b>Subject-matter</b>	<b>Character</b>
1315 - Degree in Finance and Accounting	19 - Management accounting	Obligatory

**Coordination**

<b>Name</b>	<b>Department</b>
CRESPO SOLER, CRISTINA	44 - Accountancy

**SUMMARY**

The new environments that surround organisations, as well as technological changes, are causing substantial modifications in the organisation systems of companies, which are also determining variations in its cost structure. There is a need for training that provides students with the necessary keys for the development and understanding of internal information systems aimed at decision making.

This subject introduces to the study of the economic facts of the internal scope of the company, and to the problem of its calculation and acquirement of accounting data, with the purpose of obtaining the magnitudes of cost, margins and results that the users of the information will be able to use to make decisions. In this sense, the Management Accounting completes the accounting training that the student acquires in the Degree.



## PREVIOUS KNOWLEDGE

### Relationship to other subjects of the same degree

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

### Other requirements

No previous requisites, although it is recommended to have passed Financial Accounting I, of the first course.

## OUTCOMES

### LEARNING OUTCOMES

The results that students are expected to acquire in this subject are the following:

- Design of the cost system of an organisation based on its production process or service provision.
- To calculate the production cost of a good or service by calculating the cost per product and the cost based on the activities.
- To calculate margins for products and activities, use this information to calculate product prices, transfer prices, products or services, resources allocation, elaboration of the balanced scorecard.
- Ability to develop a business plan based on rigid or flexible budgets by calculating standard costs and analysing deviations.

## DESCRIPTION OF CONTENTS

### 1. INTRODUCTION

- 1.1. Cost and management accounting: basic concepts.
- 1.2. Types of costs, assignment models and methods of calculation.
- 1.3. Partial costs: direct-costing.

### 2. TYPES OF COSTS ACCORDING TO THEIR NATURE

- 2.1. Types of costs (1): materials.
- 2.2. Types of costs (2): personal and productive equipment.

### 3. LOCALISATIONS AND IMPUTATION OF COSTS TO PRODUCTS: HISTORICAL COST SYSTEMS (I)



- 3.1. Costs for manufacturing orders.
- 3.2. Localisation: cost and activity centres (cost abc).

**4. LOCALISATION AND IMPUTATION OF COST TO PRODUCTS: HISTORICAL COST (II)**

- 4.1. Costs per processes.
- 4.2. Quality costs: lost and defective units.

**5. IMPUTATION OF PRODUCTS COSTS AND CONTROL: PREDETERMINED COSTS SYSTEMS**

- 5.1. Business planning and budgeting.
- 5.2. Standard cost.

**6. LOCALISATION AND IMPUTATION OF COSTS TO PRODUCTS: HISTORICAL COST SYSTEMS (II)**

- 6.1. Joint production.

**WORKLOAD**

ACTIVITY	Hours	% To be attended
Theory classes	45,00	100
Classroom practices	30,00	100
Computer classroom practice	15,00	100
Attendance at events and external activities	2,00	0
Development of group work	38,00	0
Study and independent work	38,00	0
Readings supplementary material	8,00	0
Preparation of evaluation activities	4,00	0
Preparing lectures	10,00	0
Preparation of practical classes and problem	10,00	0
Resolution of case studies	25,00	0
<b>TOTAL</b>	<b>225,00</b>	

**TEACHING METHODOLOGY**



In the process of teaching-learning of Management Accounting different didactic methods will be used in order that the student acquires the competencies detailed above.

The teaching methods to be used in theory classes as well as in the practice ones and other complementary activities are classified in the following sections:

1. "Learning from others" methodologies.

In some theory classes, the "master lesson" model will be used, since it offers the teacher the possibility of influencing the most important subject, mastering the topic to be presented and having a certain way of working and studying the subject.

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.

2. "Learning with others" methodology.

The realisation of group work under the prism of "collaborative teamwork" will allow students to learn with peers. It will be studied the localization, analysis, manipulation, elaboration and return of information to the users of the information through group practices.

Group tutoring will be developed in effect to direct work, solve problems, study solutions to them, etc.

3. "Learning alone" methodologies

Individual study and the promotion of lifelong learning should be carried out by designing activities oriented towards learning. All these activities must be developed by the students and must be evaluated by the teacher. Thus, it is proposed the preparation of guides to study of the subject, the development of conceptual maps, the self-evaluating questionnaires through a virtual classroom, the proposed personal work exercises, etc.

## FORMATION ACTIVITIES

Throughout the course two training activities will be developed to achieve the learning outcomes of the generic and specific competences of the degree that are indicated for each activity.

### Activity 1

Realisation of a group work that will consist of studying the productive system of a real company they shall visit.

To do this activity we distinguish three phases:

#### Phase 1: Introduction.

Students will issue the teacher in the first two weeks of the course a report with the components of the group, the name of three possible companies they will study, and a schedule with visit dates, partial deliveries for review and resources necessary to carry out the work.



Phase 2: They will present a dossier with the identification of the chosen company, its history, product / s or service / s that are manufactured or lent and a brief history of the product / s or service / s. After the visit to the company, the productive system and the cost model to be applied will be identified.

Phase 3: A public presentation will be made with posters of the work carried out by the different teams.

On doing this activity the following generic competences will be worked on:

CG1 - Capacity for autonomous learning and continuous training.

CG2 - Development of an ethical and social responsibility attitude at work, respecting fundamental rights and equality, accessibility and the environment, in accordance with the values of a culture of peace and democratic values.

CG3 - Ability to search for information, analysis and synthesis.

CG4 - Ability to adapt to new situations.

CG5 - Problem solving ability.

CG6 - Critical and self-critical capacity.

CG7 - Ability to organize and plan work and resources.

CG8 - Ability to take responsibility and effort.

CG10 - Communication capacity.

CG11- Ability to use computer tools.

Regarding the evaluation of the generic competences, the following will be evaluated: CG3, CG7, CG8 and CG10. The methods of collecting evidence as well as the criteria for evaluation by matrices of rubrics will be provided in a virtual classroom for all groups of the degree.

In addition, this activity also develops the following specific competences of the degree title and the subject Management accounting.

CET8 - Ability to prepare, interpret and analyse the accounting information of companies.

CET9 - Ability to use the economic-financial information of the company to make decisions.

CET10 - Knowledge of the structure and functioning of companies and organisations.

CEM55 - Ability to manage productive systems or services under efficiency and effectiveness criteria, in close interrelation with the other areas of the company.

CEM56 - Ability to design and implement models and methods of cost allocation.

CEM57 - Ability to plan and prepare business budgets and relate them to standard technical and economic costs and analysis of deviations.





CEM58 - Ability to identify, measure and value business costs

Activity 2.

Progressive case.

During the second semester, an adaptation of the case method for management accounting will be carried out in the computer classroom. Said case is presented with three successive deliveries that will be done in person exclusively in the classroom.

The work consists in the elaboration of the unit standard cost, the determination of budgets for each one of the factors of production and the application and calculation of deviations for the real production in a company. Likewise, the appropriate reports on the deviations of each centre will be made.

With this activity we will work on the achievement of the following generic competences:

CG5 - Problem solving ability.

CG11 - Ability to use computer tools.

And the following specific competences of title and subject:

CET8 - Ability to prepare, interpret and analyse the accounting information of companies.

CET9 - Ability to use the economic-financial information of the company to make decisions.

CEM57 - Ability to plan and prepare business budgets and relate them to standard technical and economic costs and analysis of deviations.

CEM58 - Ability to identify, measure and value business costs.

The evaluation criteria for this activity will be provided in a virtual classroom.

## EVALUATION

The final assessment of this subject, which will be applicable in both calls, will be established according to the following items:

- The synthesis test (written exam) will be 60% of the final grade. To pass the subject, it is considered necessary to have passed this synthesis test (written exam); that is, to get at least 5 points out of 10.
- The evaluation of the practical activities developed by students during the course and their continuous evaluation will be 40% of the final grade of the subject.

If students do not participate in the continuous assessment tasks, the grade obtained will be the one corresponding to the synthesis test (written exam) weighted by 60%; and, therefore, to pass the subject students must reach at least 5 points out of 6 (Get an 8.33 out of 10). In this sense, the maximum final grade that a student can get will be 6 points (60% \* 10 points).



The qualification of the continuous evaluation will be carried out in the following way:

- Informatics class. It will be possible to evaluate both the attendance to the computer classes and the delivery of the exercises that are carried out in each one of them. (Maximum: 2 points).
- Theoretical-practical tests (First and Second semester) (Maximum evaluation: 2 points).

The characteristics of these continuous assessment activities make them non-recoverable.

The minimum grade to pass the subject will be 5 points out of 10 in the overall computation, which will be obtained by adding to the final grade of the synthesis test (written exam) (provided that the requirement of having achieved at least 5 points out of 10) the one obtained in the evaluation of the practical activities (maximum 4 points out of 10).

Students with less than 5 points out of 10 in the synthesis test will obtain, as a final assessment of the subject, the weighted value of the grade obtained in the synthesis test. In this case, the assessment obtained in the continuous evaluation will not be considered.

Students who obtain a score equal or superior to 5 points out of 10 in the synthesis test will obtain, as a final assessment of the subject, the weighted value of the grade obtained in the synthesis test plus the weighted value of the grade obtained in the practical activities.

The synthesis test (written exam) that will consist of both theoretical questions and practical cases, can be overcome in two ways:

### **1. For partial tests:**

The first part (lessons 1 to 7, both included) will be evaluated in a partial synthesis test (written exam) at the end of the first semester. The value of this synthesis test (first partial) will be 30% of the final grade.

The second part (lessons 8 to 12, both included) will be evaluated in the first call of the second semester. Those who have obtained a grade of at least 4.5 points out of 10 in the first partial, and do not renounce it, may apply. The value of this second partial will be 30% of the final grade.

Students who pass the first partial, in the first June session, only get examined on the lessons of the second part. Students who fail the first part will present themselves in first call of the whole subject (items 1 to 12, both included). It should also be noted that the grade of any partial for the examination of the second call will not be saved; that is, students who fail the first partial or second partial, or, do not show up for the second partial must present in this second call for the whole subject.

To pass the subject it is necessary to obtain a weighted average grade of the two partial marks of 5 points out of 10 based on the following formula:

$$[\text{First Partial Note} * (30\% / 60\%) + \text{Second Partial Note} * (30\% / 60\%) ]$$

In this regard, it should be noted that it is a necessary condition that the grade obtained in each partial be at least 4.5 points out of 10.

The grades of the partial synthesis tests (written exams) only serve to obtain the grade of the first call and in no case are they maintained for the second call.



## **2. Final synthesis (May-June) and extraordinary synthesis (June-July):**

In this single test the whole subject will be evaluated (lessons 1 to 12, both included). To pass the subject it is necessary to obtain 5 points out of 10 in this synthesis test.

The qualification obtained in the continuous evaluation will be applicable both in the first call and in the second call.

## **REFERENCES**

### **Basic**

- VILAR SANCHIS, J. EDUARDO: COSTES, MÁRGENES Y RESULTADOS. Control de la rentabilidad económica. (2002). ESIC.
- SERRA SALVADOR, V. CONTABILIDAD DE COSTES. Cálculo, análisis y control. Tirant Lo Blanch, colección Manuales, 2003.
- ALVAREZ, AMAT, BALADA, BLANCO, CASTELLO, LIZCANO Y RIPOLL. INTRODUCCIÓN A LA CONTABILIDAD DE GESTIÓN (Cálculo de costes). McGraw Hill, 1994.
- RIPOLL, V.; ALCOY, P; CRESPO, C. et al. Casos prácticos resueltos de contabilidad de costes Ed. PROFIT, 2011
- APARISI , J. A.; GANDÍA, J. L.; HUGUET, D Y MONTAGUD, M.D. "Supuestos prácticos de Contabilidad de Costes" Editorial EZCURRA, 2017
- Material elaborado por profesores/as del Departament de Comptabilitat.

### **Additional**

- Costes empresariales y Contabilidad de gestión por Horngren, Ch.T. et al. Coordinado por Amparo Ayuso Moya y Cristina Crespo Soler. Primera edición, 2011

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