

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

<b>Code</b>	44388
<b>Name</b>	Advanced management accounting and corporate social responsibility
<b>Cycle</b>	Master's degree
<b>ECTS Credits</b>	4.5
<b>Academic year</b>	2020 - 2021

**Study (s)**

<b>Degree</b>	<b>Center</b>	<b>Acad. Period</b>
2206 - M.U. en Contabilidad, Auditoría y Control de Gestión	Faculty of Economics	1 First term

**Subject-matter**

<b>Degree</b>	<b>Subject-matter</b>	<b>Character</b>
2206 - M.U. en Contabilidad, Auditoría y Control de Gestión	1 - Higher accountancy	Obligatory

**Coordination**

<b>Name</b>	<b>Department</b>
BARRACHINA PALANCA, MERCEDES	44 - Accountancy

**SUMMARY**

**Advanced management accounting and corporate social responsibility** addresses the measurement and evaluation of the economic facts relating to internal company level, analyzing the alternatives for accounting recruitment. All with different purposes, but giving priority to reporting on costs, margins and results that users can use information to support their decision-making.

In addition, the basic concepts of corporate social responsibility and its implications in the disclosure are addressed. Corporate social responsibility is a new multidimensional challenge for organizations affecting both their objectives and the management and the information provided to the outside. Against the traditional business model linked to the maximization of shareholder value there is a multidimensional approach that simultaneously pursues a triple-economic, social and environmental objective premium sustainable development and involves significant changes in the way business management. The new organization relationships with stakeholders, stakeholders or interest groups require different communication mechanisms, as the statutory financial statements do not reflect the dimensions related to performance on social and environmental issues.



The **faculties** in charge of teaching in this subject are:

Ms Mercedes Barrachina Palanca, Accounting Department.

Ms. Maria Luisa Ortiz Gallén, Accounting Department.

## 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 other requirements are described.

## OUTCOMES

### 2206 - M.U. en Contabilidad, Auditoría y Control de Gestión

- Students should apply acquired knowledge to solve problems in unfamiliar contexts within their field of study, including multidisciplinary scenarios.
- Students should be able to integrate knowledge and address the complexity of making informed judgments based on incomplete or limited information, including reflections on the social and ethical responsibilities associated with the application of their knowledge and judgments.
- Students should communicate conclusions and underlying knowledge clearly and unambiguously to both specialized and non-specialized audiences.
- Students should demonstrate self-directed learning skills for continued academic growth.
- Students should possess and understand foundational knowledge that enables original thinking and research in the field.
- Have critical and self-critical capacity.
- Capacidad de búsqueda de información, análisis y síntesis.
- Capacidad de adaptación a nuevas situaciones y de resolución de problemas.
- Capacidad de organización y planificación del trabajo y los recursos.
- Ser capaces de analizar la influencia que sobre el diseño del sistema de información de costes, ejercen, tanto la actividad concreta desarrollada por la entidad como la tecnología utilizada, la estructura organizativa y el estilo de dirección. Calcular costes preestablecidos y relacionarlos con la planificación y el control de la actividad interna. Seleccionar aquellos indicadores de gestión que faciliten el desempeño personal, estableciendo la frecuencia y el formato en función del usuario de destino.



## LEARNING OUTCOMES

As learning outcomes of this subject, the student will be able to:

- Interpret the institutional and economic context that has developed accounting rules to apply to the cases and, where appropriate, to extrapolate to different casuistry that may arise in the future.
- Design and implement an adequate system of costs to contribute to improving internal information flows of the company.
- Know the concepts of corporate social responsibility and involvement in voluntary disclosure of information for decision-making. In addition, learning acquired will develop a reporting model for information on corporate social responsibility.

## DESCRIPTION OF CONTENTS

### **1. Concept and evolution of corporate social responsibility (CSR).**

1. Definitions of corporate social responsibility.
2. Origin environment and corporate social responsibility.
3. Related Terms.

### **2. Objectives, interest groups, business models and benefits of corporate social responsibility.**

1. Objectives and stakeholders of CSR.
2. The business models and CSR.
3. Advantages of CSR.

### **3. Sustainability information.**

1. CSR Initiatives.
2. Principles of the Global Compact.
3. Standards ISO CSR-related.
4. Social Accountability 8000 (SA 8000).
5. Sustainability reports.

### **4. GRI sustainability reporting.**

1. Origin and evolution of the GRI.
2. Structure of the GRI guidelines.
3. Levels of application of the GRI guidelines.
4. Analysis of GRI sustainability reports.



## **5. CONTROLLING: BASIC CONCEPTS OF COSTS CALCULATION**

Controlling function and controllers role: management and control of the costs and the company results.  
Accounting regulation.  
Basic concepts of the cost.  
Costing systems.  
Costing methodology: Cost calculation phases.  
The cost of goods manufactured and inventories valuation in financial accounting.  
The analytical result. Internal and external profitability.

## **6. DESIGN OF A COST INFORMATION SYSTEM: JOB COSTING SYSTEM**

Elements of cost and income.  
Structure and technology.  
Tracing and allocation processes.  
Cost-allocation base criteria.  
Margins and results

## **7. DESIGN OF A COST INFORMATION SYSTEM: STANDARD COST SYSTEM.**

Preparation and application of the budget.  
Estimation of expected production costs.  
Standard production cost valuation.  
Actual production costs valuation.  
Analysis of cost variances.

## **8. THE COST INFORMATION SYSTEM AND BUDGETED COST SYSTEM.**

Business planning and the budgeted cost system.  
The cost accounting system and the budgeted cost system.  
Budgeted cost system: typology and objectives.  
The company global budget: elements and relationships.

**WORKLOAD**

ACTIVITY	Hours	% To be attended
Theory classes	45,00	100
Attendance at events and external activities	11,00	0
Development of individual work	5,00	0
Study and independent work	5,00	0
Readings supplementary material	1,00	0
Preparation of evaluation activities	3,50	0
Preparing lectures	21,00	0
Preparation of practical classes and problem	21,00	0
<b>TOTAL</b>	<b>112,50</b>	

**TEACHING METHODOLOGY**

MD1 - Group learning with the teacher. We use the model masterclass in lectures, offering the possibility to influence the most important of each theme, master exposure time, and present a specific way of working and dealing with different concepts. The participatory model will also be used in some theoretical issues and especially in practical classes, which is to prioritize communication between students and the teacher. The practical sessions will take the case method as a model because it encourages student participation both individually and as a group.

MD2 - Individual study. The student is directed in learning-oriented activities, so that student activity focuses on research, location analysis, handling, processing and return of information. The preparation work for the study of the subject will focus on it.

MD3 - Tutoring. Both individually and in groups to solve problems and direct jobs. You can use the platform "Aula Virtual" of the University of Valencia to maintain contact with the teacher.

MD4 - Group work with peers. The performance of work aims also to motivate the student in the research activity, apprehension and analysis of information, foster personal relationships, share problems, initiatives and solutions to work together. You will need to submit the proposed class work.

**EVALUATION**

- Participation in class (debates, problem solving, presentation of works, among others): weighting 10%.
- Elaboration of papers and written reports: weighting 20%.
- Exam or test equivalent theoretical-practical nature: A written test will be made in which the degree of knowledge acquired during the course will be assessed. Weighting 70%.





Continuous evaluation activities are not recoverable.

## REFERENCES

### Basic

- AECA (2004). Marco conceptual de la responsabilidad social corporativa. Documento nº 1 de la Comisión de Responsabilidad Social Corporativa de AECA.
- AECA (2007). Gobierno de empresa y responsabilidad social corporativa. Documento nº 4 de la Comisión de Responsabilidad Social Corporativa de AECA. AECA, Madrid.
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- AECA (2003): La Contabilidad de Gestión cómo Instrumento de Control. Documento nº 2 de la Comisión de Contabilidad de Gestión. AECA, Madrid.
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- Garrigues Medio Ambiente (2011). El reporting no financiero en Europa y España. Consecuencias de la Ley de Economía Sostenible para las empresas españolas. Madrid: Corporate Excellence. Centre for Reputation Leadership.



- Global Reporting Initiative (2016). Guía para la elaboración de memorias de sostenibilidad. Versión GRI Standards. GRI, Ámsterdam.
- Ley 2/2011, de 4 de marzo, de economía sostenible. BOE nº 55 de 5 de marzo de 2011.
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- Serra Salvador, V. y Vercher Bellver, S. (2005): Sistemas de Control de Gestión: Metodología para su diseño e implantación. Ediciones Gestión 2000.
- Vilar Sanchis, E. (2000) Costes, márgenes y resultados: control de la rentabilidad económica. ESIC, 2000.
- Ley 11/2018, de 28 de diciembre, por la que se modifica el Código de Comercio, el Texto Refundido de la Ley de Sociedades de Capital aprobado por el Real Decreto Legislativo 1/2010, de 2 de julio, y la Ley 22/2015, de 20 de julio, de Auditoría de Cuentas, en materia de información no financiera y diversidad.

#### **Additional**

- Ballester, I. (2008). Los sistemas ERP y la importancia de la Contabilidad Analítica. Partida doble, 204, 24-27.
- Gallén Ortiz, M.L. y Giner Inchausti, B. (2013). Los efectos de la crisis económica en las memorias de sostenibilidad GRI en Europa. Prisma Social, nº 10, pp. 31-63.
- Gallén Ortiz, M.L. y Giner Inchausti, B. (2014). Las memorias de sostenibilidad GRI y los informes de progreso del Pacto Mundial: una comparación internacional. Revista de Responsabilidad Social de la Empresa, nº 17, pp. 17-34.
- Miras, M. M., Carrasco, A. y Escobar, B. (2011). Una revisión de los meta-análisis sobre responsabilidad social corporativa y rendimiento financiero. Revista de Estudios Empresariales. Segunda época, nº 1, pp. 118-132.
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#### **ADDENDUM COVID-19**

**This addendum will only be activated if the health situation requires so and with the prior agreement of the Governing Council**

The teaching of the course 2020-2021 developed in the previous sections of this teaching guide is programmed in presencial mode.

This addendum includes the specific adaptations that will be applied as a consequence of the adaptation to a partial (hybrid) or total online teaching model, for supervening and justified causes. It is intended that teaching be taught with the maximum possible presence that the existing scenario allows at any time. Teachers will communicate more specific and detailed information in each subject in the virtual classroom.



## 1. Contents

The contents programmed in the teaching guide are maintained.

## 2. Volume of work and temporary planning of teaching.

The total volume of work is maintained in times programmed in the teaching guide. However, the teaching staff can make modifications to the activities initially scheduled, informing the student of the restructuring carried out. Regarding the temporal planning and the organization of the class sessions, as far as possible the temporal programming of the subject will be adjusted to the established schedule, so that the face-to-face and synchronous non-face-to-face teaching will be taught on days and fixed hours, in the assigned classroom or in the published virtual room. Asynchronous non-classroom teaching may imply an increase in the autonomous work of the students.

## 3. Teaching methodology

The teaching methodology will be adapted in a flexible and diversified way, depending on the teaching modalities adopted - face-to-face, synchronous no-face or asynchronous no-face. The teaching resources and technological platforms provided by the Universitat de València will be used, such as videoconferences through tools such as Blackboard collaborate (BBC) or similar (available in virtual classroom), and / or recorded transparencies, among others. The tutorial attention will be carried out virtually, informing the teachers of the contact channel.

## 4. Evaluation

The methods and formats of evaluation, in coherence with the modalities and teaching methodology adopted, can make special emphasis on continuous evaluation. The teacher will specify in the virtual classroom if there are changes in this regard due to unforeseen circumstances, as well as the modes of delivery and review / return, preferably online, of the scheduled work. The evaluation is scheduled in person. Even in a non-face-to-face teaching model, the face-to-face final evaluation will take precedence to the extent permitted by regulatory compliance established by the health situation. If the evaluation cannot be in person due to exceptional circumstances, the teacher will specify in the virtual classroom information about the online test, which will be carried out with attendance control of the student body with camera and recording for the identification of the student, with prior consent. student express.