



COURSE DATA

Data Subject

Code	44388
Name	Advanced management accounting and corporate social responsibility
Cycle	Master's degree
ECTS Credits	4.5
Academic year	2023 - 2024

Study (s)

Degree	Center	Acad. Period year
2206 - Master's Degree in Accounting, Auditing and Management Control	Faculty of Economics	1 First term

Subject-matter

Degree	Subject-matter	Character
2206 - Master's Degree in Accounting, Auditing and Management Control	1 - Higher accountancy	Obligatory

Coordination

Name	Department
GALLEN ORTIZ, MARIA LUISA	44 - Accountancy

SUMMARY

The subject **Advanced management accounting and corporate social responsibility** addresses two aspects of accounting information: management accounting and corporate social responsibility. Management accounting includes the measurement and valuation of the economic facts related to the internal scope of the company, analyzing the alternatives for its accounting capture. All this with different purposes, but prioritizing the generation of reports on costs, margins and results that users of the information can use to support their decision making. Corporate social responsibility, and its implication in the disclosure of sustainability information or non-financial information, represents a new multidimensional challenge for organizations that affects both their objectives and the management and information they provide abroad. Compared to the traditional business model linked to maximizing shareholder value, there is a multidimensional approach that simultaneously pursues a triple objective - economic, social and environmental - that prioritizes sustainable development and entails important changes in business planning and information provision obligations. The new relationships of the organization with *stakeholders* or interest groups require different communication mechanisms, since traditional financial statements do not include the dimensions related to the performance of the organization in social and environmental matters.



The teaching staff in charge of teaching in this subject is:

Ms. Maria Luisa Ortiz Gallén, Accounting Department.

Ms. María Escrivá Beltrán, Departamento de Contabilidad.

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.

COMPETENCES (RD 1393/2007) // LEARNING OUTCOMES (RD 822/2021)

2206 - Master's Degree in Accounting, Auditing and Management Control

- 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 (RD 1393/2007) // NO CONTENT (RD 822/2021)

As a result of learning this subject, students will be able to:

- Properly interpret the institutional and economic context in which the accounting regulations have been developed in order to apply them to the cases contemplated and, where appropriate, extrapolate them to the different casuistry that may arise in the future.
- Design and apply an adequate cost system to contribute to the improvement of the internal information flows of the company.
- Know the different contents of corporate social responsibility and its implications in the dissemination of sustainability information for the decision making of stakeholders. The learning acquired will allow to know new *reporting* models for sustainability information.

DESCRIPTION OF CONTENTS

1. Conceptual framework of corporate social responsibility (CSR). Basic concepts

1. Financial and non-financial information
2. Definitions of CSR.
3. Origin and environment of CSR.
4. RCSR related Terms.

2. CSR Conceptual framework: Objectives, interest groups, business models and benefits of corporate social responsibility.

1. Objectives and stakeholders of CSR.
2. Business models or theories and CSR.
3. Advantages of CSR.

3. Sustainability reporting

1. CSR Initiatives.
2. Progress reports and engagement with the Global Compact. Principles of the Global Compact and Sustainable Development Goals (SDG).
3. Sustainability information in the EU Directives and in the Spanish legal framework.



4. GRI sustainability reporting.

1. Concept of GRI sustainable report.
2. Origin and evolution of the GRI.
3. Structure of the GRI standards or guidelines.
4. Levels of application and verification.
5. 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
TOTAL	112,50	

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

- Continuous evaluation based on the preparation and presentation of work, delivery of tasks, tests in the classroom, participation and attendance in class, among other aspects. It has a weighting of 40% of the final grade. Continuous assessment activities are not recoverable.



- Exam or final test of a theoretical and / or practical nature, depending on the subject, on the dates marked in the academic calendar. It has a weighting of 60% of the final grade.

REFERENCES

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