



Teaching Guide				
Identifying Data				2022/23
Subject (*)	Management Accounting	Code	611G02022	
Study programme	Grao en Administración e Dirección de Empresas			
Descriptors				
Cycle	Period	Year	Type	Credits
Graduate	1st four-month period	Third	Obligatory	6
Language	SpanishGalicianEnglish			
Teaching method	Face-to-face			
Prerequisites				
Department	Empresa			
Coordinador	Garcia Arthus, Emilia Luisa	E-mail	emilia.garcia.arthus@udc.es	
Lecturers	Garcia Arthus, Emilia Luisa López Pampín, José Carlos Rodríguez Lopez, Manuel	E-mail	emilia.garcia.arthus@udc.es c.lpampin@udc.es marod@udc.es	
Web				
General description	Cost Accounting and Management Accounting are behind any decision or strategy of the company. Costs and returns are relevant information elements in the decision-making process of the company or not-for-profit organization. To know their nature, calculation and influence on the decision to take, are basic skills for a professional who wants to properly deal with management problems.			

Study programme competences	
Code	Study programme competences
A1	Manage an enterprise or small organization, understanding their competitive and institutional position and identifying their strengths and weaknesses
A2	Integrate in any functional area of micro-firms or SMEs and perform fluently any management task commissioned
A3	Evaluate and foreseeing, from relevant data, the development of a company.
A4	Elaborate advisory reports on specific situations of companies and markets
A5	Write projects about specific functional areas (e.g. management, marketing, financial) of the company
A6	Identify the relevant sources of economic information and to interpret the content.
A7	Understand economic institutions as a result and application of theoretical or formal representations which explain the evolution of the economy.
A8	Derive, based on from basic information, relevant data unrecognizable by non-professionals.
A9	Use frequently the information and communication technology (ICT) throughout their professional activity.
A10	Read and communicate in a professional environment at a basic level in more than one language, particularly in English
A11	To analyze the problems of the firm based on management technical tools and professional criteria
A12	Communicate fluently in their environment and work by teams
B1	CB1-The students must demonstrate knowledge and understanding in a field of study that part of the basis of general secondary education, although it is supported by advanced textbooks, and also includes some aspects that imply knowledge of the forefront of their field of study
B2	CB2 - The students can apply their knowledge to their work or vocation in a professional way and have competences typically demonstrated by means of the elaboration and defense of arguments and solving problems within their area of work
B3	CB3- The students have the ability to gather and interpret relevant data (usually within their field of study) to issue evaluations that include reflection on relevant social, scientific or ethical
B4	CB4-Communicate information, ideas, problems and solutions to an audience both skilled and unskilled
B5	CB5-Develop skills needed to undertake further studies learning with a high degree of autonomy
B6	CG1-Perform duties of management, advice and evaluation in business organizations
B7	CG2-Know how to use the concepts and techniques used in the various functional areas of the company and understand the relationships between them and with the overall objectives of the organization
B8	CG3- Know how to make decisions, and, in general, assume leadership roles.



B9	CG4-Learn to identify and anticipate opportunities, allocate resources, organize information, select and motivate people, make decisions under conditions of - uncertainty, achieve the proposed objectives and evaluate results
B10	CG5-Respect the fundamental and equal rights for men and women, promoting respect of human rights and the principles of equal opportunities, non-discrimination and universal accessibility for people with disabilities.
C1	Express correctly, both orally and in writing, in the official languages of the autonomous region
C4	To be trained for the exercise of citizenship open, educated, critical, committed, democratic, capable of analyzing reality and diagnose problems, formulate and implement knowledge-based solutions oriented to the common good
C5	Understand the importance of entrepreneurial culture and know the means and resources available to entrepreneurs
C6	Assess critically the knowledge, technology and information available to solve the problems and take valuable decisions
C7	Assume as professionals and citizens the importance of learning throughout life.
C8	Assess the importance of research, innovation and technological development in the economic and cultural progress of society.

Learning outcomes			
Learning outcomes	Study programme competences		
The student is able to express himself orally and in writing, correctly employing the basic concepts of the subject: purchase, cost, expense, investment and payment.	A4 A10	B1 B2 B4	C1 C6 C7
Identify the characteristics of the internal and external areas of the company: economic, social and environmental, as well as the accounting models related to them.	A1 A2 A3 A11	B3	C6
Identify the different production factors according to their nature, function and behavior.	A6 A8		
Understand the different cost allocation models and the possibilities of affecting and allocating them to cost carriers. Identify, calculate and interpret concepts: Cost Center, Equivalent Unit, Technical and Economic Units, Primary or secondary key, Capacity, Overhead rate, Transfer price, Opportunity cost, environmental cost.	A5 A8 A11	B9	C1
Identify, measure and value resource usage, understand the relationships among resources, processes, outputs and sustainability, and interpret the results.	A1 A4 A7 A11		
Identify the cost system most appropriate to the company's production process.	A1	B7	
Identify the relevant costs in short-term decision-making and be able to justify the decision made, and know how to work as a team.	A4 A6 A8	B6	C7 C8
To be able to interpret and reason the impact of a change in technical or economic units, the level of production, etc. on the initial approach.	A4 A8	B8	
Calculate the standard cost and relate it to the planning and control of the company's activity.	A4 A6 A11		
To know how to apply basic concepts in an autonomous, critical, ethical, transparent, responsible way and develop an entrepreneurial spirit in a sustainable environment.	A9 A12	B5 B10	C4 C5

Contents	
Topic	Sub-topic
1. Management accounting. Introduction	Cost accounting and management accounting Cost - Expense - Investment



2. Cost	<p>Materials</p> <p>Labour cost</p> <p>Overhead cost</p> <p>Manufacturing cost</p> <p>Inorganic costing</p> <p>Organic costing</p> <p>Scrap and Shrinkage</p> <p>Cost centres</p> <p>Joint production and Common production</p> <p>Capacity</p> <p>The cost of spared capacity</p> <p>Activity based costing</p> <p>Opportunity cost</p>
3. Cost-volume-benefit analysis	<p>Variable and fixed costs</p> <p>Direct costing</p> <p>Variable costing</p> <p>Contribution margin</p> <p>Break-even point</p>
4. Planning and control: standard cost and budgeting	<p>Budget</p> <p>Fixed and flexible budget</p> <p>Budgeted cost and standard cost</p> <p>Variances</p>
5. Short-term decision making	<p>Relevant costs/revenues</p> <p>Price setting</p> <p>Target costing</p> <p>Special order decisions</p> <p>Discontinuing products, departments and locations</p> <p>Product mix and constrained decisions</p> <p>Make or buy and outsourcing decisions</p>
6. Transfer price	<p>Responsibility centre</p> <p>Transfer price</p>
7. Environmental accounting	<p>Environmental accounting</p>
8. Management accounting in commercial and service companies	<p>8.1. Commercial companies</p> <p>8.2. Service companies</p>

Planning				
Methodologies / tests	Competencies	Ordinary class hours	Student?s personal work hours	Total hours
Guest lecture / keynote speech	B10 C4 C7 C8	12	27	39
Mixed objective/subjective test	A8 A11	3	25.5	28.5
Case study	A2 A3 A4 A5 A6 A9 A10 A11 A12 B2 B3 B4 B9 C1 C6	10	17.5	27.5
Problem solving	A1 A4 A6 A7 B1 B5 B6 B7 B8 C5	17	34	51
Personalized attention		4	0	4

(\*)The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.

**Methodologies**



Methodologies	Description
Guest lecture / keynote speech	Development of the basic theoretical and practical concepts of the subject.
Mixed objective/subjective test	Written exam in which the student will have to prove to have achieved the learning results; The test will include theory and practice questions. In the personalized attention sessions, small group tutorials will be developed in order to clarify the doubts that the students may have for the mixed test.
Case study	Teamwork in which students will develop the cost calculation system of a company selected by the group.
Problem solving	Resolution of practical exercises to apply the basic theoretical concepts of the subject.

### Personalized attention

Methodologies	Description
Mixed objective/subjective test	<p>Guided tutoring: 4 hours in groups of 15 students.</p> <p>Schedules and location will be communicated in time.</p>

### Assessment

Methodologies	Competencies	Description	Qualification
Problem solving	A1 A4 A6 A7 B1 B5 B6 B7 B8 C5	Participation of students in practical classes, quality of their opinions and contributions, or work in the classroom and the presentation of small problems that they will have to solve by themselves, or in small groups, either oral or written. Attendance to conferences and lectures organized by those responsible for the subject, the Faculty, etc. and the presentation of abstracts or opinions on them will also be valued.	5
Mixed objective/subjective test	A8 A11	Written exam that will include theoretical and / or practical questions.	70
Case study	A2 A3 A4 A5 A6 A9 A10 A11 A12 B2 B3 B4 B9 C1 C6	Group work to develop the cost calculation system in a company, in which, together with the ability to solve problems, the ability to synthesise, to express oneself orally and/or in writing, teamwork and the practical use of the theoretical tools of the subject will be assessed.	25

### Assessment comments

The criteria for both first and second chance evaluation are specified below.

First chance: the passing of the subject will require that the student has been evaluated both in their participation in the "mixed test" and in the continuous evaluation (case study and problem solving). Second chance: there will be a final "mixed test" with a weight of 100% of the evaluation and in which theoretical and/or practical questions may be included. Second chance qualification will be the highest between the next two:- Final "mixed test" score (100%)- The grade obtained in the final "mixed test" weighted at 70%, plus the grade obtained in the continuous evaluation. OTHER CONSIDERATIONS:- Not presented qualification corresponds to the student who had participated in activities of evaluation that have a weight lower than 20 % on the final qualification, with independence of the obtained grade. - Convocatoria adelantada and students with recognition of part-time dedication (and exemption of assistance): Student can choose a mixed test with a weight of 100 % on the qualification, or follow general criteria. 100% mixed test will consist of a mixed test in which there will be included theoretical and practical questions and of which the student has to prove have reached the competences and the results of learning of the matter. The option will be communicated to the teaching staff within the first academic month.

- The minimal grade to pass is 5 (50 %). OTHER REQUIREMENTS:- Exam access with electronic devices is forbidden except in those cases where responsible teachers could establish otherwise.- A properly identification is required to access the exam room.

### Sources of information



<p><b>Basic</b></p>	<ul style="list-style-type: none"> <li>- Tomás Escobar; Virginia Cortijo (2011). Fundamentos de Contabilidad de gestión. Pearson</li> <li>- AECA Asociación Española de Contabilidad y Administración de Empresas (2003). Contabilidad de Gestión para la toma de decisiones.</li> <li>- García Suárez, José Luis (coordinador) (2012). Cálculo, análisis y gestión de costes. Delta publicaciones</li> <li>- Will Seal et al. (2015). Management accounting. McGraw Hill education</li> <li>- García Suarez, José Luis (director) (2014). Cálculo de costes y control de gestión 70 casos de aplicación práctica. Delta publicaciones</li> <li>- Moscoso, Philip; Lago, Alejandro (2016). Gestión de operaciones para directivos. McGraw Hill Education</li> <li>- Somoza López, Antonio (2016). Contabilidad social y medioambiental. Pirámide</li> <li>- Fernández Iparraguirre, José Luis (2014). El modelo de costes en empresas comerciales y de servicios. ESIC Editorial</li> <li>- Kaplan, Robert S. (2008). Costes basados en el tiempo invertido por actividad: una ruta segura hacia mayores beneficios. Deusto</li> <li>- Jones, Michael (2013). Accounting. Wiley &amp; sons</li> </ul> <p>A bibliografía poderá ser actualizada en calquera momento por mor da inclusión de novos textos que o profesor considere axeitados para o alumnado.</p>
<p><b>Complementary</b></p>	<ul style="list-style-type: none"> <li>- Ripoll Feliu, Vicente M., coord. Alcoy (2011). Contabilidad analítica -- Problemas y ejercicios.. Barcelona: Profit</li> <li>- Sáez Torrecilla, Ángel. (). Contabilidad de costes y contabilidad de gestión. Madrid : McGraw-Hill</li> <li>- Catalina Vacas Guerrero ... [et al.] (2009). Fundamentos de contabilidad de costes y de gestión: una visión práctica . Collado Villalba : Delta</li> <li>- Carlos Mallo, María Ángela Jiménez Montañés (2009). Contabilidad de costes. Madrid : Pirámide</li> <li>- Muñoz, Clara; Zornoza, Javier; Veuthey Eloy (2008). Introducción a al contabilidad de costes para la gestión. TME Tratados y manuales de empresa</li> </ul>

**Recommendations**

**Subjects that it is recommended to have taken before**

**Subjects that are recommended to be taken simultaneously**

**Subjects that continue the syllabus**

**Other comments**

1. The delivery of the documentary works to be carried out in this subject:a. It will be requested in virtual format and/or computer support.b. It will be done through Moodle, in digital format without the need to print them.2. The importance of ethical principles related to sustainability values in personal and professional behaviors must be taken into account.3. Work will be done to identify and modify sexist prejudices and attitudes and will influence the environment to modify them and promote values of respect and equality.4. We will facilitate the full integration of students who, for physical, sensory, psychological or sociocultural reasons, experience difficulties in gaining adequate, equal and beneficial access to university life.

(\* )The teaching guide is the document in which the URV publishes the information about all its courses. It is a public document and cannot be modified. Only in exceptional cases can it be revised by the competent agent or duly revised so that it is in line with current legislation.