



| Teaching Guide      |   |        |   |         |
|---------------------|---|--------|---|---------|
| Identifying Data    |   |        |   | 2019/20 |
| 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<br>López Pampín, José Carlos<br>Rodríguez Lopez, Manuel   | E-mail | emilia.garcia.arthus@udc.es<br>c.lpampin@udc.es<br>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. |        |   |         |
| Contingency plan    |   |        |   |         |

| 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   |



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| 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<br>A10                   | B1<br>B2<br>B4 | C1<br>C6<br>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<br>A2<br>A3<br>A11       | B3             | C6             |
| Identify the different production factors according to their nature, function and behavior.   | A6<br>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<br>A8<br>A11             | B9             | C1             |
| Identify, measure and value resource usage, understand the relationships among resources, processes, outputs and sustainability, and interpret the results.   | A1<br>A4<br>A7<br>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<br>A6<br>A8              | B6             | C7<br>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<br>A8                    | B8             |                |
| Calculate the standard cost and relate it to the planning and control of the company's activity.  | A4<br>A6<br>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<br>A12                   | B5<br>B10      | C4<br>C5       |

| Contents                               |  |
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| Topic                                  | Sub-topic  |
| 1. Management accounting. Introduction | Cost accounting and management accounting<br>Cost - Expense - Investment |



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

| Planning                        |   |                      |                               |             |
|---------------------------------|---|----------------------|-------------------------------|-------------|
| Methodologies / tests           | Competencies  | Ordinary class hours | Student?s personal work hours | Total hours |
| Guest lecture / keynote speech  | B10 C4 C7 C8  | 16                   | 40                            | 56          |
| Mixed objective/subjective test | A8 A11 C1   | 2.5                  | 20                            | 22.5        |
| Case study                      | A2 A3 A4 A5 A6 A9<br>A10 A11 A12 B2 B3<br>B4 B9 C1 C6 | 17                   | 20.5                          | 37.5        |
| Problem solving                 | A1 A4 A6 A7 B1 B5<br>B6 B7 B8 C5                      | 10                   | 20                            | 30          |
| 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. |



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|---------------------------------|--|
| 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 | Guided tutoring: 4 hours in groups of 15 students.<br><br>Schedules and location will be communicated in time. |

### Assessment

| Methodologies                   | Competencies  | Description  | Qualification |
|---------------------------------|---|--|---------------|
| Problem solving                 | A1 A4 A6 A7 B1 B5<br>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. | 5             |
| Mixed objective/subjective test | A8 A11 C1   | Written exam that will include theoretical and / or practical questions.   | 40            |
| Case study                      | A2 A3 A4 A5 A6 A9<br>A10 A11 A12 B2 B3<br>B4 B9 C1 C6 | Group work to develop the cost calculation system in a company.  | 55            |

### Assessment comments

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| <p>The criteria of evaluation that later are specified are valid for the first and second opportunity. Pass the matter will require that the student should have been valued for his participation in the " solution of problems ", also for the " mixed test " and the " study of cases ". The minimal qualification to pass is 5 (50 %). Qualification of not presented 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 qualification. Convocatoria adelantada and students with recognition of part-time dedication (and exemption of assistance): mixed test with a weight of 100 % on the qualification: it 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.</p> |
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### Sources of information

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| <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>- 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> </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> |
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|----------------------|---|
| <b>Complementary</b> | <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> |
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## 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

(\*)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.