

Course Unit	Management Accounting II	Field of study	Economy and Management/Accounting
Bachelor in	Public Management and Administration	School	School of Public Management, Communication and Tourism
Academic Year	2023/2024	Year of study	2
Type	Semestral	Semester	2
Workload (hours)	162	Contact hours	T - 60 TP - 60 PL - TC - S - E - OT 20 O -
		Level	1-2
		Code	9165-315-2201-00-23
		ECTS credits	6.0

T - Lectures; TP - Lectures and problem-solving; PL - Problem-solving, project or laboratory; TC - Fieldwork; S - Seminar; E - Placement; OT - Tutorial; O - Other

Name(s) of lecturer(s) Rui Alexandre Ramos Pires

Learning outcomes and competences

At the end of the course unit the learner is expected to be able to:

1. Apply cost-volume-profit analysis and understand breakeven point, contribution margin and safety margin terminology;
2. Use standard costs system and understand your usefulness for planning and management control;
3. Prepare the master budget using different typologies, and proceed your implementation;
4. Control the master budget by determining and analysis of variances;
5. Know the characteristics and usefulness of contemporary management accounting practices.

Prerequisites

Before the course unit the learner is expected to be able to:

1. Understand and apply knowledge of financial accounting;
2. Understand and apply the management accounting bases.

Course contents

Cost-volume-profit analysis; Standard costing systems; Budgeting management systems; Contemporary management accounting practices.

Course contents (extended version)

1. Cost-Volume-Profit Analysis
 - Results in the face of costing alternatives
 - Results sensibility in the face of volume variation
2. Standard Costing Systems
 - Concept and use
 - Advantages and limitations
 - Distinction between standard versus budget
 - Standard types: direct materials, direct labour, manufacturing indirect costs
 - Variance of direct materials, direct labour and manufacturing indirect costs
3. Budgeting Management Systems
 - Planning and budgets
 - Annual budget: programs, exploration budgets, financial and investment budgets
 - Budgets control
4. Contemporary Management Accounting Practices
 - Strategic management accounting
 - Performance measures
 - Integrated systems of performance measurement

Recommended reading

1. Blocher, E. J., Juras, P. E., & Smith, S. D. (2022). Cost management: A strategic emphasis (9th ed.). McGraw Hill. ISBN: 978-1-26-081471-2.
2. Caiado, A. P. (2020). Contabilidade analítica e de gestão (9.ª ed.). Áreas Editora. ISBN: 978-989-9010-01-7.
3. Datar, S., & Rajan, M. (2021). Horngren's cost accounting – A managerial emphasis (17th ed.). Pearson Prentice Hall. ISBN: 978-1-29-236307-3.
4. Drury, C. (2021). Management and cost accounting (11th ed.). Cengage Learning. ISBN: 978-1-4737-7363-9.
5. Ferreira, D., Caldeira, C., Asseiceiro, J., Vieira, J., & Vicente, C. (2019). Contabilidade de gestão: Estratégia de custos e de resultados (2.ª ed.). Rei dos Livros. ISBN: 978-989-8823-89-2.

Teaching and learning methods

The course unit will be taught through the theoretical contents exhibition (expositive method), followed by the resolution of practical exercises (demonstrative method). To promote greater students' involvement in the acquisition of knowledge and skills, will be distributed practical cases to resolution and analysis. In this process will be used digital platforms.

Assessment methods

1. Final Evaluation - (Regular, Student Worker) (Final, Supplementary)
 - Practical Work - 50% (Practical exercises from all course unit contents. Minimum score of 7/20 points)
 - Final Written Exam - 50% (Final exam from all course unit contents; Final/Supplementary. Minimum score of 7/20 points)
2. Final Exam Evaluation - (Regular, Student Worker) (Final, Supplementary, Special)
 - Final Written Exam - 100% (Final assessment from all course contents (Chapters 1, 2, 3 and 4))
3. Exchange Students - (Regular, Student Worker) (Final, Supplementary, Special)
 - Development Topics - 100% (Project on Strategic Management Accounting Practices)

Language of instruction

Portuguese, with additional English support for foreign students.

Electronic validation

Rui Alexandre Ramos Pires	Bernadete de Lourdes Bittencourt	Catarina Alexandra Alves Fernandes	Luisa Margarida Barata Lopes
02-03-2024	04-03-2024	04-03-2024	12-03-2024