

Course Unit	Management Accounting	Field of study	Accounting, Economics and Management
Bachelor in	Management Informatics	School	School of Technology and Management
Academic Year	2023/2024	Year of study	2
Type	Semestral	Semester	2
Workload (hours)	162	Contact hours	T - , TP 50, PL - , TC - , S - , E - , OT 10, O -
Level	1-2	ECTS credits	6.0
Code	9186-709-2202-00-23		

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) Marcia Cristina Rego Rogao

Learning outcomes and competences

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

1. Know and understand the fundamentals of management accounting;
2. Calculate product costs according different inventory-costing methods;
3. Proceed to accumulation of costs through different methods and different production systems;
4. Use costs centers and activity based costing (ABC) methods;
5. Apply Cost-Volume-Profit (CVP) analysis and understand the breakeven point, contribution margin and safety margin terminology;
6. Elaborate budgets and understand the usefulness of master budget in the planning, decision-making and control process.

Prerequisites

Before the course unit the learner is expected to be able to:
Know and understand the fundamentals of financial accounting.

Course contents

Management accounting fundamentals; Manufacturing costs; Costs accumulation methods and production systems; Costs centers and activity based costing methods; Cost-Volume-Profit (CVP) analysis; Budgetary management.

Course contents (extended version)

1. Management accounting fundamentals
 - Ambit and purposes of management accounting
 - Management accounting and management functions
 - Management accounting versus financial accounting
 - Essential concepts and expenditures reclassification
 - Expenditures reclassification and income statement
 - Management accounting and business strategy
2. Manufacturing costs
 - Finished products inventory costs and work-in-process inventory costs
 - Components of manufacturing costs
 - Costing systems
3. Manufacturing costs and production system
 - Manufacturing-sector: classifications and concepts
 - Job order costing system (direct method)
 - Multistage process costing system (indirect method)
 - Joint production
 - Defective production
4. Costs centers and activity based costing methods
 - Responsibility centres and costs centres
 - Costs centers definition
 - Characterisation and objectives
 - Method operation
 - Activity Based Costing (ABC)
5. Cost-Volume-Profit (CVP) analysis
 - Results in the face of costing alternatives
 - Results sensibility in the face of volume variation
6. Budgetary management
 - Management accounting, planning and control
 - Master budget: programs, exploration budgets, investments and financial budgets
 - Standard and budget costs
 - Budgets control

Recommended reading

1. Caiado, A. (2020). Contabilidade analítica e de gestão (9.ª ed.). Áreas Editora.
2. Datar, S., & Rajan, M. (2021). Horngren's cost accounting: A managerial emphasis (17th ed.). Pearson.
3. Franco, V., Oliveira, A., Morais, A., Oliveira, B., Lourenço, I., Major, M., Jesus, M., & Serrasqueiro, R. (2015). Temas de contabilidade de gestão (4.ª ed.). Livros Horizonte.

Teaching and learning methods

Lectures that support problem solving; Tutorial sessions at the contact hours.

Assessment methods

1. Alternative 1 - (Regular) (Final)
 - Practical Work - 50%
 - Final Written Exam - 50%
2. Alternative 2 - (Regular, Student Worker) (Supplementary, Special)
 - Final Written Exam - 100%
3. Alternative 3 - (Student Worker) (Final)
 - Final Written Exam - 100%

Language of instruction

Portuguese, with additional English support for foreign students.

Electronic validation

Marcia Cristina Rego Rogao	Joaquim Agostinho Mendes Leite	José Carlos Rufino Amaro	Nuno Adriano Baptista Ribeiro
04-03-2024	04-03-2024	09-03-2024	16-03-2024