

Course Unit	New Tendencies in Management Accounting		Field of study	Accounting	
Master in	Accounting and Finance		School	School of Technology and Management	
Academic Year	2022/2023	Year of study	1	Level	2-1
Type	Semestral	Semester	2	ECTS credits	6.0
Code	6395-515-1203-00-22				
Workload (hours)	162	Contact hours	T -	TP 36	PL -
			TC -	S 3	E -
			OT 9	O -	

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) Joaquim Agostinho Mendes Leite

### Learning outcomes and competences

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

1. Recognize the distinctive factors of the dynamic corporate competitive environment and the impacts on the corporate organization and strategic management.
2. Recognize the impact of the economic environment on the development of new approaches in the management accounting field.
3. Identify the main conceptual methodologies and practices in management and strategy.
4. Make the strategic diagnosis of an organization, as support to the implementation of a management control system.
5. Implement a system for corporate performance measurement.

### Prerequisites

Before the course unit the learner is expected to be able to:  
Have basic knowledge about accounting.

### Course contents

Management accounting trends: introductory approach; Development of costing systems and organizational strategy; Management accounting and decision-making; Planning and control; Challenges and management accounting change.

### Course contents (extended version)

1. Management accounting trends: introductory approach
  - The new corporate competitive environment and the impacts on the information systems
  - Management accounting development
2. Development of costing systems and organizational strategies
  - Costs and chain value
  - Life-cycle costing
  - Target Costing
  - ABC – Activity Based Costing
  - Kaizen Costing
  - Quality, Just in time, and Backflush costing
  - Inventory/Stock costing and capacity analysis
3. Management accounting and decision-making
  - Cost management and decision-making
  - ABM – Activity based management
  - Strategic pricing and cost management
  - Cost-Volume-Profit (CVP) Analysis
  - Total Quality Management (TQM) and Theory of Constraints (TOC)
  - Customer profitability and sales analysis
4. Planning and control
  - Strategic planning and management control
  - Management control systems and organizational structure
  - Balanced Scorecard (BSC)
  - Transfer pricing
  - Performance evaluation and responsibility centres
5. Challenges and management accounting change
  - Change management in management accounting
  - Management control systems integration and Enterprise Resource Planning (ERP) systems
  - Management accounting research: theory and methodology

### Recommended reading

1. Blocher, E., Juras, P., & Smith, G. (2021). Cost management: A strategic emphasis (9th ed.). McGraw-Hill.
2. Datar, S., & Rajan, M. (2021). Horngren's cost accounting: A managerial emphasis (17th ed.). Pearson.
3. Major, M., & Vieira, R. (Orgs.). (2017). Contabilidade e controlo de gestão: Teoria, metodologia e prática (2.ª ed.). Escolar Editora.

### Teaching and learning methods

Theoretical support for the assignments development and discussion of related topics; tutorials during contact hours.

### Assessment methods

1. Alternative 1 - (Regular) (Final)
  - Practical Work - 60%
  - Final Written Exam - 40%
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

Joaquim Agostinho Mendes Leite	António Borges Fernandes	Ana Paula Carvalho do Monte	José Carlos Rufino Amaro
02-03-2023	17-03-2023	18-03-2023	25-03-2023