

Course Unit	Management Accounting II		Field of study	Accounting	
Bachelor in	Accounting		School	School of Technology and Management	
Academic Year	2023/2024	Year of study	2	Level	1-2
Type	Semestral	Semester	2	ECTS credits	6.0
Code	9056-514-2203-00-23				
Workload (hours)	162	Contact hours	T -	TP 50	PL -
			TC -	S -	E -
			OT 10	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. Integrate management accounting with financial accounting.
2. Use homogeneous sections method to calculate the costs of the sections and the products/services.
3. Apply Activity-Based Costing (ABC method) to calculate the costs of the activities and the products/services.
4. Apply cost-volume-profit analysis and understand the breakeven point, contribution margin and safety margin terminology.
5. Use standard costing, management control and budgeting.

### Prerequisites

Before the course unit the learner is expected to be able to:  
know management accounting fundamentals.

### Course contents

Integration of financial accounting with management accounting; Homogeneous sections method; Activity-Based Costing (ABC method); Cost-Volume-Profit analysis; Standard costing and management control.

### Course contents (extended version)

1. Integration of financial accounting with management accounting
  - Cost accounting: accounts functions and list of accounts
  - Radical monist accounting system
  - Divided monist accounting system
  - Dualist accounting system
  - Mixed dualist system
2. Homogeneous sections method
  - Cost centers versus responsibility centers
  - Definition of homogeneous section
  - Characterization and objectives
  - Working method
3. Activity Based Costing (ABC method)
  - Activity based costing fundamentals: concepts and features
  - Steps in implementing activity based costing
  - Activity based costing versus traditional costing: a comparative analysis
  - Activity based costing versus homogeneous sections method: a critical analysis
4. Cost-Volume-Profit analysis
  - Income effects of alternative inventory-costing methods
  - Income effects of production-volume variation
5. Standard costing and management control
  - Standard costs and other predetermined costs
  - Direct materials standard cost, direct labor standard cost and indirect standard cost
  - Direct materials cost variance, direct labor cost variance and indirect cost variance
  - Standard costing and budgetary management (budgeting)

### 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 (16th 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			
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19-02-2024	19-02-2024	23-02-2024	25-02-2024

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