

Course Unit	Management Accounting III			Field of study	Accounting																		
Bachelor in	Accounting			School	School of Technology and Management																		
Academic Year	2023/2024	Year of study	3	Level	1-3	ECTS credits	6.0																
Type	Semestral	Semester	1	Code	9056-514-3102-00-23																		
Workload (hours)	162	Contact hours	<table border="1"> <tr> <td>T</td><td>-</td><td>TP</td><td>50</td><td>PL</td><td>-</td><td>TC</td><td>-</td><td>S</td><td>-</td><td>E</td><td>-</td><td>OT</td><td>10</td><td>O</td><td>-</td> </tr> </table>					T	-	TP	50	PL	-	TC	-	S	-	E	-	OT	10	O	-
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) António Borges Fernandes

Learning outcomes and competences

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

1. Know the management control: concepts and functions.
2. Use different typologies to prepare budgets.
3. Prepare and interpret the variance analysis.
4. Know the major features of same management accounting developments: strategic management accounting, alternative inventory management systems, performance measurement and benchmarking.

Prerequisites

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

1. Apply knowledge acquired in basic Quantitative Methods.
2. Apply knowledge acquired in Financial Accounting.

Course contents

Management control fundamentals. Master Budget. Management control. Management accounting developments.

Course contents (extended version)

1. Management control fundamentals.
 - Management accounting for planning and control.
 - Management accounting and business strategy.
 - Management control.
 - Planning and Budgets: Static versus flexible budget, variances and zero-base budgeting.
 - Controller's function.
2. Master Budget.
 - Plans, budgets and their articulation.
 - Plans.
 - Operating budgets.
 - Financial budgets.
3. Management control.
 - Variances.
 - Adjusted budgets.
 - Variance analysis.
4. Management accounting developments.
 - Environmental uncertainty and management control.
 - Strategic management accounting.
 - Alternative Inventory management systems: TQM; Just in Time and Economic Order Quantities (EOQ).
 - Performance measurement using quantity and quality measures.
 - Benchmarking.

Recommended reading

1. Caiado, A. C. P. (2020). Contabilidade Analítica e de Gestão. (9.ª ed.). Áreas Editora.
2. Datar, S., & Rajan, M. (2020). Horngren's cost accounting: A managerial emphasis (17th ed.). Pearson Education.
3. Drury, J. C. (2018). Management and cost accounting (10th ed.). Cengage.
4. Pereira, C., & Franco, V. (2001). Contabilidade analítica (6.ª ed.). Rei dos livros.

Teaching and learning methods

Theoretical-practices lessons where concrete situations are presented and discussed, case studies, allowing not only the exchange of experience but also the practice of decision-making inside groups and that help to consolidate learning outcomes.

Assessment methods

1. Alternative 1 - (Regular, Student Worker) (Final)
 - Practical Work - 50% (At the end of chapter 3, with classroom presentation)
 - Final Written Exam - 50% (The examination covers all the contents of chapters taught. Minimum grade of 7 points)
2. Alternative 2 - (Regular, Student Worker) (Final, Supplementary, Special)
 - Final Written Exam - 100% (The examination covers all the contents of chapters taught)

Language of instruction

Portuguese

Electronic validation

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09-10-2023	10-10-2023	10-10-2023	20-10-2023