

Course Unit	Management Accounting I	Field of study	Accounting
Bachelor in	Accounting	School	School of Technology and Management
Academic Year	2025/2026	Year of study	2
Type	Semestral	Semester	1
Level	1-2	ECTS credits	6.0
Code	9056-847-2101-00-25		
Workload (hours)	162	Contact hours	T - , TP 60, PL - , TC - , S - , E - , OT - , 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, Luis Miguel da Paz Concalves

### Learning outcomes and competences

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

1. Know the management accounting fundamentals.
2. Explain differences between financial accounting and management accounting.
3. Identify and use different cost classifications for further analysis of income.
4. Calculate product costs according different inventory-costing methods.
5. Prepare income statements by functions and by products.
6. Distinguish and practise job order costing system and multistage process costing system.
7. Use alternatives criterions to allocating joint costs.
8. Measure defective production and understand your influence to the product costing.

### Prerequisites

Before the course unit the learner is expected to be able to:  
Apply the financial accounting fundamentals.

### Course contents

Management accounting fundamentals; Product costing; Costing systems; Job order costing system (direct method) and multistage process costing system (indirect method); Product costing with joint production an defective production.

### Course contents (extended version)

1. Management accounting fundamentals
  - Management accounting: extent and goals
  - Management accounting and management duties
  - Cost terms
  - Financial accounting versus management accounting
  - Income statements
  - Management accounting and business strategy
2. Product costing
  - Finished products inventory costs and work-in-process inventory costs
  - Classification of product costs:
3. Inventory-costing methods
  - Absorption costing
  - Variable costing
  - Absorption costing and variable costing: a comparative analysis
4. Job order costing system and multistage process costing system - direct method and indirect method
  - Manufacturing-sector: classifications and concepts
  - Job order costing system (direct method)
  - Multistage process costing system (indirect method)
5. Product costing with joint production and defective production
  - Joint production
  - Defective production

### 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. (2010). Temas de contabilidade de gestão (3.ª ed.). Livros Horizonte.

### Teaching and learning methods

Theoretical-practical sessions to present and discuss the main syllabus contents of the course. Resolution of worksheets and practical cases. Work in a simulated practice environment within the scope of Project-Based Learning.

### Assessment methods

1. Alternative 1 - (Regular, Student Worker) (Final)
  - Practical Work - 100%
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	Paula Odete Fernandes	Jorge Manuel Afonso Alves	José Carlos Rufino Amaro
11-10-2025	11-10-2025	13-10-2025	01-11-2025