

Course Unit	Management Accounting II	Field of study	Accounting
Bachelor in	Accounting	School	School of Technology and Management
Academic Year	2025/2026	Year of study	2
Type	Semestral	Semester	2
Level	1-2	ECTS credits	6.0
Code	9056-847-2202-00-25		
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

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

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) (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	Maria Olga de Amorim Sá Ferreira
28-02-2026	28-02-2026	02-03-2026	09-03-2026