

Course Unit	Management Accounting III	Field of study	Accounting
Bachelor in	Accounting	School	School of Technology and Management
Academic Year	2025/2026	Year of study	3
Type	Semestral	Semester	1
Level	1-3	ECTS credits	6.0
Code	9056-847-3102-00-25		
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) 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. Ferreira, D., Asseiceiro, J., Vicente, C., Caldeira, C., & Vieira, J. (2019). Contabilidade de gestão: Estratégia de custos e de resultados (2.ª ed.). Rei dos Livros.

#### 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, Supplementary)
  - 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

António Borges Fernandes	Joaquim Agostinho Mendes Leite	Jorge Manuel Afonso Alves	José Carlos Rufino Amaro
27-10-2025	03-11-2025	03-11-2025	11-11-2025