

Course Unit	Management Accounting II	Field of study	Accounting and Taxation
Bachelor in	Management	School	School of Technology and Management
Academic Year	2022/2023	Year of study	2
Type	Semestral	Semester	2
Level	1-2	ECTS credits	6.0
Code	9147-707-2201-00-22		
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) Lúcia Maria Galvão Rodrigues Praça, Adelia Marlene Teixeira Morais

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 the standard cost system in management control.

Prerequisites

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

Course contents

Integration of management accounting with financial 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 management accounting with financial 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

Recommended reading

1. Caiado, A. (2020). Contabilidade de gestão (9.ª ed.). Lisboa: Áreas Editora.
2. Datar, S., & Rajan, M. (2018). Horngren's cost accounting - A managerial emphasis (16th ed.). New York City, New York (USA): Pearson Education.
3. Franco, V., Oliveira, A., Morais, A., Oliveira, B., Lourenço, I., Major, M., . . . Serrasqueiro, R. (2010). Temas de contabilidade de gestão (3.ª ed.). Lisboa: Livros Horizonte.
4. Pereira, C. & Franco, V. (2001). Contabilidade analítica (6ª ed.). Lisboa: Rei dos livros.
5. Praça, L. (2023). Contabilidade de gestão II - tópicos teóricos e casos práticos. Bragança: IPB-ESTiG (<https://virtual.ipb.pt>).

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

Lídia Maria Galvão Rodrigues Praça	Paula Odete Fernandes	António Borges Fernandes	José Carlos Rufino Amaro
21-02-2023	21-02-2023	17-03-2023	17-03-2023