

Course Unit	Management Accounting		Field of study	Accounting, Economics and Management	
Bachelor in	Management Informatics		School	School of Technology and Management	
Academic Year	2022/2023	Year of study	2	Level	1-2
Type	Semestral	Semester	2	ECTS credits	6.0
Code	9186-709-2202-00-22				
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) Joaquim Agostinho Mendes Leite, Pedro Miguel Castanheira Teixeira

### Learning outcomes and competences

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

1. Know and understand the fundamentals of management accounting;
2. Calculate product costs according different inventory-costing methods;
3. Proceed to accumulation of costs through different methods and different production systems;
4. Use costs centers and activity based costing (ABC) methods;
5. Apply Cost-Volume-Profit (CVP) analysis and understand the breakeven point, contribution margin and safety margin terminology;
6. Elaborate budgets and understand the usefulness of master budget in the planning, decision-making and control process.

### Prerequisites

Before the course unit the learner is expected to be able to:  
Know and understand the fundamentals of financial accounting.

### Course contents

Management accounting fundamentals; Manufacturing costs; Costs accumulation methods and production systems; Costs centers and activity based costing methods; Cost-Volume-Profit (CVP) analysis; Budgetary management.

### Course contents (extended version)

1. Management accounting fundamentals
  - Ambit and purposes of management accounting
  - Management accounting and management functions
  - Management accounting versus financial accounting
  - Essential concepts and expenditures reclassification
  - Expenditures reclassification and income statement
  - Management accounting and business strategy
2. Manufacturing costs
  - Finished products inventory costs and work-in-process inventory costs
  - Components of manufacturing costs
  - Costing systems
3. Manufacturing costs and production system
  - Manufacturing-sector: classifications and concepts
  - Job order costing system (direct method)
  - Multistage process costing system (indirect method)
  - Joint production
  - Defective production
4. Costs centers and activity based costing methods
  - Responsibility centres and costs centres
  - Costs centers definition
  - Characterisation and objectives
  - Method operation
  - Activity Based Costing (ABC)
5. Cost-Volume-Profit (CVP) analysis
  - Results in the face of costing alternatives
  - Results sensibility in the face of volume variation
6. Budgetary management
  - Management accounting, planning and control
  - Master budget: programs, exploration budgets, investments and financial budgets
  - Standard and budget costs
  - Budgets control

### 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. (2015). Temas de contabilidade de gestão (4.ª ed.). Livros Horizonte.

### 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**

Joaquim Agostinho Mendes Leite	António Borges Fernandes	José Carlos Rufino Amaro	Nuno Adriano Baptista Ribeiro
02-03-2023	17-03-2023	17-03-2023	27-03-2023