

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