

Course Unit	Management Accounting I	Field of study	Accounting
Bachelor in	Public Management and Administration	School	School of Public Management, Communication and Tourism
Academic Year	2022/2023	Year of study	2
Type	Semestral	Semester	1
Level	1-2	ECTS credits	6.0
Code	9165-315-2101-00-22		
Workload (hours)	162	Contact hours	T - TP 60 PL - TC - S - E - OT 20 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) Rui Alexandre Ramos Pires

### 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. Determine the costs of manufacturing and services provision;
3. Use different costing systems in the determination of manufacturing costs;
4. Proceed to accumulation of costs through different methods and different production systems;
5. Understand the link between management accounting and financial accounting.

### Prerequisites

Before the course unit the learner is expected to be able to:  
Understand financial accounting.

### Course contents

Fundamentals of management accounting; Manufacturing costs; Costing systems; Costs accumulation methods and production systems; Link between management accounting and financial accounting.

### Course contents (extended version)

1. Fundamentals of Management Accounting
  - Scope 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
2. Manufacturing Costs
  - Finished products inventory costs and work-in-process inventory costs
  - Components of manufacturing costs
  - Costs of goods sold
3. Costing Systems
  - Absorption costing system
  - Variable costing system
  - Comparative analysis of costing systems
4. Costs Accumulation Methods and Production Systems
  - Job order costing system and multistage process costing system
  - Joint production
  - Defective production
  - Costs centers and costs by activities (ABC method)
5. Link Between Management Accounting and Financial Accounting
  - Accounts plans of management accounting
  - Accounts systems

### Recommended reading

1. Blocher, E. J., Juras, P. E., & Smith, S. D. (2022). Cost management: A strategic emphasis (9th ed.). New York: McGraw Hill. ISBN: 978-1-26-081471-2.
2. Caiado, A. P. (2020). Contabilidade analítica e de gestão (9.ª ed.). Lisboa: Áreas Editora. ISBN: 978-989-9010-01-7.
3. Drury, C. (2021). Management and cost accounting (11th ed.). Hampshire: Cengage Learning. ISBN: 978-1-4737-7363-9.
4. Ferreira, D., Caldeira, C., Asseiceiro, J., Vieira, J., & Vicente, C. (2019). Contabilidade de gestão: Estratégia de custos e de resultados (2.ª ed.). Lisboa: Rei dos Livros. ISBN: 978-989-8823-89-2.
5. Horngren, C., Datar, S., & Rajan, M. (2015). Cost accounting – A managerial emphasis (15th ed.). New Jersey: Pearson Prentice Hall. ISBN: 978-0-13-342870-4.

### Teaching and learning methods

The course unit will be taught through the theoretical contents exhibition (expositive method), followed by the resolution of practical exercises (demonstrative method). To promote greater students' involvement in the acquisition of knowledge and skills, will be distributed practical cases to resolution and analysis.

### Assessment methods

1. Distributed Evaluation - (Regular, Student Worker) (Final, Supplementary)
  - Practical Work - 50% (Practical exercises from all course unit contents)
  - Final Written Exam - 50% (Final exam from all course unit contents; Final/Supplementary. Minimum score of 7 points)
2. Final Exam Evaluation - (Regular, Student Worker) (Final, Supplementary, Special)
  - Final Written Exam - 100% (Final assessment from all course contents)
3. Exchange Students - (Regular, Student Worker) (Final, Supplementary, Special)
  - Final Written Exam - 100% (Mainly true and false questions, and multiple choice questions)

### Language of instruction

Portuguese, with additional English support for foreign students.

## Electronic validation

Rui Alexandre Ramos Pires	Bernadete de Lourdes Bittencourt	Catarina Alexandra Alves Fernandes	Luisa Margarida Barata Lopes
03-10-2022	05-10-2022	06-10-2022	13-10-2022