



## Grado en Administración y Dirección de Empresas 27325 - Management accounting

Course 2015 - 2016

Curso: 3, Semestre: 2, Créditos: 6.0

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### Basic information

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#### Teachers

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#### Recommendations to attend this course

Given that this is a compulsory course in the degree, it is not subject to any incompatibility with previous courses and no previous knowledge is required in order to follow the contents of the course, although the student is assumed to have mastered the contents of the previous courses, especially those related to accounting.

Besides attending the sessions, it is very important that students should complete the proposed tasks, especially if they are going to follow the continuous assessment system.

#### Course Schedule and Deadlines

The period of classes will start and finish on the dates indicated in the official academic schedule approved by each of the centres.

Besides the theoretical and practical sessions, the programme includes P6-type practical sessions (not applicable to the joint programme with Law). The schedule varies with the centre in which the group attends its classes and is available on the corresponding notice board.

Activities and deadlines will be disclosed by the established means, at the beginning of the course. The dates of the global exams are available in the web page of the centre.

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## Home

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### Learning outcomes that define this course

**The student, in order to pass the course, will have to show her/his competence in the following skills:**

- 1:** To know the basics of management accounting, explain and understand the necessary criteria, so that the student will be able to decide the type of internal accounting information that is necessary for the different objectives of management and control, related to performance analysis and the valuation of products, functions and activities.
- 2:** To acquire the knowledge and skills required for the design of reports for the management planning and control of a company, through learning the different techniques and analyses adapted to the different situations and options for the organization of the productive processes in a company.
- 3:** To learn the necessary skills for the adoption of management decisions based on economic rationality and depending on the objectives of the organization, exploiting the information of management accounting.

## Introduction

### Brief presentation of the course

Management Accounting is a compulsory course in the second semester of the third year of the degree (in the first semester of the fifth year in the joint degree with Law).

The aim of the course is to provide the student with a deep knowledge of the internal accounting systems of disclosure and diffusion in the company so that, in every situation, he/she can select the most appropriate and relevant system for the processes of management and control.

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## Competences

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### General aims of the course

**The expected results of the course respond to the following general aims**

- To obtain knowledge of the fundamentals of Management Accounting.
- To know and explain the criteria employed to present the accounting information for the management and control of the company.
- To acquire the necessary knowledge and skills for the design and reporting of the accounting information for the management and control of the company.
- To enable the student for the adoption of the adequate management decisions according to the objectives of the organization, exploiting the information in the management accounting system.

### Context/Importance of the course for the master degree

Management Accounting is a compulsory course in the second semester of the third year of the degree.

The objective of this course is that the student should master the fundamentals of management accounting as well as the

rules and criteria for the calculation, recording and reporting of the costs of the resources, functions and products and the reporting and interpretation of the internal information.

The course is related to those in the area of Financial Economy and Accounting. It completes the learning related to the accounting information systems in the company, focusing on those devoted to management and control.

### **After completing the course, the student will be competent in the following skills:**

#### **1:**

Specific competencies:

- To know the processes of each of the functional areas of a company or organization and be able to work in any management responsibility.
- To disclose advisory reports on specific situations on markets, sectors, organizations, companies and their functional areas.

#### **2:**

Cross-competencies:

- Analysis and synthesis capacities.
- To use technological tools and instruments required in their professional activities.

### **Relevance of the skills acquired in the course**

- They provide the student with the fundamentals and principles for the elaboration of accounting information useful for the objectives deployed by the board of the company.
- They enable the student to determine the type of accounting information needed for diverse management and control objectives, related to the performance analysis and the valuation of products, functions and activities.
- The student acquires the necessary knowledge and skills for the planning and control of the processes required by the company management by learning different techniques and analyses adapted to the diverse situations and types of organization of the productive process in the company.
- They provide the student with the necessary analytical competencies to take the adequate management decisions in accordance with the objectives of the organization, exploiting the information in the management accounting system.

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## **Evaluation**

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### **Assessment tasks**

**The student will prove that he/she has achieved the expected learning results by means of the following assessment tasks:**

#### **1:**

The student will prove that he/she has achieved the expected learning results by means of the following assessment tasks.

Two evaluation systems are available: a continuous assessment system and a global assessment system. Both are compatible, so the student can choose the continuous system and later sit the global exam, the best of the marks obtained prevailing.

#### **Continuous assessment system**

This system consists of two written exams. The first one covers chapters 1 to 7 and the second the rest of the chapters.

The exams have a theoretical part and a practical one. The first part consists of short questions and/or thematic questions (5 points) while the second part includes one or several practical cases (5 points). The final mark will be the sum of the two marks. A minimum knowledge in both parts is required to go on with the continuous assessment system. If that is not the case, the student must sit the final exam.

The mark in each of the two exams must be at least 3 (out of 10), or the student will not qualify for the average of both marks. The minimum mark required to pass the course is 5 out of 10.

The final mark will take into account the completion of the tasks in the P6-type practical sessions (not applicable to the joint program with Law) and other tasks that could be proposed during the sessions. These tasks will be adequately supervised and correspond to the subjects of the course.

The weights of the different evaluations in the final mark are as follows:

- First written exam: 45%
- Second written exam: 45%
- Tasks and P6: 10%

## **2: Global assessment system.**

This system consists of a written exam that will be 100% of the assessment process.

The exam has two parts:

- The first, theoretical questions about the subjects of the course. Its weight will be 50%
- The second, theoretical-practical about the subjects of the course. Its weight will be 50%

In order to pass the exam with the lowest mark required by the norm (5 out of 10), it will be necessary to show knowledge in both the theoretical and practical parts. An unbalanced mark will not be acceptable, even if the sum of the marks reaches the minimum.

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## **Activities and resources**

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### **Course methodology**

**The learning process that has been designed for this course is based on the following activities:**

The course comprises 6 ECTS credits and the 150 student working hours are distributed into 60 hours of sessions and 90 of homework. The sessions are distributed into 30 hours of participatory lectures and 30 hours of problem-solving and case discussion sessions, using the available audio-visual media. The development of the course is structured along the main lines described in the following paragraphs.

### **Outline of the Programme**

**The programme offered to the students to help them achieve the learning results includes the following activities :**

#### **1:** Participatory lectures

During these sessions, the lecturer will present and explain the contents of the course programme. The content of the chapters to be presented in each session is previously available for the students, so that they can ask appropriate questions.

These sessions will also include theoretical-practical contents, in order to clarify the practical application of the explained contents. The availability of the course texts should improve the active participation of the students so they can discuss the most relevant aspects explained during the session.

#### **2:** Sessions of problem-solving and case discussion, using audio-visual media

These sessions will take place in parallel with the participatory lectures. They will be held in the information

technologies classrooms and, when required, in the lecture classroom.

Management Accounting is focused on application, which, in addition to the programmed practical contents, allows the reconciliation of the two methodologies during the practical sessions and compatibility with the studying period in a company required by the degree.

These activities are designed to provide the students with the necessary autonomy to face, on finishing their studies, the selection and operation of the information system that fits the necessities of company managers in a professional manner.

**3:**  
Practical sessions (P6)

In these sessions group members will be supervised by the teacher to guarantee an adequate management of their tasks.

**4:**  
Syllabus

1. Introduction to management accounting
2. The cost and the valuation problem in accounting
3. Cost of resources.
4. Allocation of costs. Functions, processes and activities.
5. The activity-based costing system (ABC).
6. Cost systems and production systems.
7. Full-cost system. Accounting adjustments.
8. Internal profit calculation.
9. Standard cost systems. Analysis of variance.
10. Partial-cost system and decision-taking
11. Cost-Volume-Profit analysis.
12. Accounting and organizational control.

## **Course planning**

### **Calendar of actual sessions and presentation of works**

The schedule of sessions will be published in the official web page of the centre: [fecem.unizar.es](http://fecem.unizar.es) The required tasks and activities will be assigned by the teacher in charge of the course by the adequate means.

## **Bibliographic references of the recommended readings**

### **Facultad de Economía y Empresa**

- Blocher, Edward J.. Cost management : a strategic emphasis / Edward J. Blocher, David E. Stout, Gary Cokins . 5th ed., international ed. Boston [etc.] : McGraw-Hill, 2010
- Broto Rubio, Jesús. Contabilidad directiva : apuntes de la asignatura. Curso 2014-15 / apuntes preparados por, Jesús J. Broto Rubio (autor) ; Llena Macarulla, Fernando (colaborador), Gasca Galán, M<sup>a</sup> del Mar (colaborador), Acerete Gil, Basilio (colaborador) . Zaragoza : Copy Center Digital, D.L. 2015
- Horngren, Charles T. : Cost accounting : a managerial emphasis / Charles T. Horngren, Srikant M. Datar, Mahav V. Rajan . - 14th ed., Global ed. Boston [etc.] : Pearson, cop. 2012

- Horngren, Charles T.. Contabilidad de costos : un enfoque gerencial / Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan ; traducción, Jaime Gómez Mont Araiza . 14ª ed. México : Pearson Education, 2012
- Kaplan, Robert S.. Cost and effect : using integrated cost systems to drive profitability and performance / Robert S. Kaplan, Robin Cooper . Boston (Massachusetts) : Harvard Business School Press, cop. 1998

### **Facultad de Empresa y Gestión Pública**

- Blocher, Edward J.. Cost management : a strategic emphasis / Edward J. Blocher, David E. Stout, Gary Cokins . 5th ed., international ed. Boston [etc.] : McGraw-Hill, 2010
- Broto Rubio, Jesús : Contabilidad directiva : apuntes de la asignatura. Curso 2014-15 / apuntes preparados por, Jesús J. Broto Rubio (autor) ; Llena Macarulla, Fernando (colaborador), Gasca Galán, Mª del Mar (colaborador), Acerete Gil, Basilio (colaborador) Zaragoza : Copy Center Digital, D.L. 2015
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- Kaplan, Robert S.. Cost and effect : using integrated cost systems to drive profitability and performance / Robert S. Kaplan, Robin Cooper . Boston (Massachusetts) : Harvard Business School Press, cop. 1998

### **Facultad de Ciencias Sociales y Humanas**

- Blocher, Edward J.. Cost management : a strategic emphasis / Edward J. Blocher, David E. Stout, Gary Cokins . 5th ed., international ed. Boston [etc.] : McGraw-Hill, 2010
- Broto Rubio, Jesús. Contabilidad directiva : apuntes de la asignatura : curso 2012/13 / apuntes preparados por, Jesús J. Broto Rubio (autor) ; Llena Macarulla, Fernando (colaborador), Gasca Galán, Mª del Mar (colaborador), Acerete Gil, Basilio (colaborador) . Zaragoza : Copy Center Digital, [2013]
- Horngren, Charles T. : Cost accounting : a managerial emphasis / Charles T. Horngren, Srikant M. Datar, Mahav V. Rajan . - 14th ed., Global ed. Boston [etc.] : Pearson, cop. 2012
- Horngren, Charles T.. Contabilidad de costos : un enfoque gerencial / Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan ; traducción, Jaime Gómez Mont Araiza . 14ª ed. México : Pearson Education, 2012
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