 <p>IPG Politécnico da Guarda Escola Superior de Tecnologia e Gestão</p>	SUBJECT DESCRIPTION	MODELO PED.013.02
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<i>Course</i>	Marketing Graduation			<i>Academic year</i>	2021/2022		
<i>Subject</i>	Management Accounting			<i>ECTS</i>	7		
<i>Type of course</i>	Compulsory						
<i>Year</i>	1º	<i>Semester</i>	2º	<i>Student Workload</i>			
<i>Professors</i>				<i>Total</i>	196	<i>Contact</i>	90
<i>Area Coordinator</i>	PhD Rute Abreu						

Planned SD

1. LEARNING OBJECTIVES

The student obtained knowledge and skills of planning, organization, coordination and evaluation of expenses and income, on the internal organization perspective and in the context of national and international norms. In addition, it obtained skills, efficiently and effectively, to increase its problem-solving capacity within the management accounting for the construction and rationale of its own argumentation of the internal management of an organization. Thus, it developed an interrogative mind in approaching the organization, training as a competent professional in the area of management accounting and, also, in context of English terminology. In view of the International Educational Standard of the IAESB (IFAC), the student of this UC must acquire learning results, which can be applied in work environments characterized by moderate levels of ambiguity, complexity, and uncertainty.

2. PROGRAMME

CHAPTER I - Basic Concepts of Management Accounting

- 1.1. Objectives and characteristics of the Management Accounting
- 1.2. Financial accounting versus management accounting
- 1.3. Importance of the management accounting for decision making

CHAPTER II - Theory of Cost-Volume-Result

- 3.1. Objectives and definitions
- 3.2. CVR Indicators
- 3.3. Influence of CVR theory for decision making

CHAPTER III - Management Accounting

- 2.1. Product Costs and Costs of the Period

2.2. Clearance of Industrial Cost

2.3. Profit and Loss Statement by Function

CHAPTER IV - Industrial Production Cost

4.1. Components of Industrial Production Cost

4.2. Imputation methods

4.3. Cost System

CHAPTER V – Process Costing

5.1. Definition of Cost Center

5.2. Method of homogeneous sections

5.3. Activity-based costing method (ABC)

CHAPTER VI - Study of Budgetary Planning and Control

6.1. Strategic plan

6.2. Budget System: Rigid and Flexible

6.3. Analysis of Budget and Control

CHAPTER 7 - New Trends in Corporate Finance: English Terminology and Accounting Glossary

3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

I – Basic Concepts of Management Accounting

(the student goal will graduate as a competent professional in the field of management accounting)


II – Theory of Cost-Volume-Result

(the student develop an interrogative mind in approaching the organization, training as a competent professional in the area of management accounting).

III – Management Accounting

(the student goal will gain skills, efficiently and effectively, to increase its problem-solving capacity within the management accounting for the construction and rationale of its own argumentation of the internal management of an organization)

IV – Industrial Production Cost

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V- Process Costing

(the student goal will get skills, efficiently and effectively, that increase its problem-solving capacity within the management accounting for the construction and rationale of its own argumentation of the internal management of an organization).

VI – Study of Budgetary Planning and Control

(the student goal is to acquire knowledge and skills of planning, organization, coordination and evaluation of expenses and income, on the internal organization perspective and in the context of national and international norms.).

VII - New Trends in Corporate Finance: English Terminology and Accounting Glossary

(the student goal is to acquire knowledge and skills developed an interrogated mind in approaching the organization, training as a competent professional in the area of management accounting and, also, in context of English terminology.

4. MAIN BIBLIOGRAPHY

Mandatory

Abreu, R. (2021a). Manual de Contabilidade de Gestão. Guarda: ESTG-IPG.

Abreu, R. (2021b). Contabilidade de Gestão: Manual de Casos de Estudo. Guarda: ESTG-IPG.

Braun, K. & Tietz, W. (2018). Managerial Accounting. London: Pearson Edition

Lima Santos, L., Gomes, C., Faria, A.R., Lunkes, R.J., Malheiros, C., Silva da Rosa, F. & Nunes, C. (2016). Contabilidade de Gestão Hoteleira. Lisboa: ATF-Edições, Lda.

Complementary to the Individual Work

Comissão de Normalização Contabilística (CNC, 2021). Sistema de Normalização Contabilístico. Lisboa: CNC [disponível em <http://www.cnc.min-financas.pt/snc2016.html>]

CMVM (2021). Sistema de Informação dos Emitentes. Prestação de Contas. Lisboa: CMVM. [disponível em www.cmvm.pt]


Complementary

- Caiado, A. C. P. (2017). Contabilidade Analítica e de Gestão. Lisboa: Áreas Editora
- Caiado, A.C.P. & Cabral, J.V. (2017). Casos práticos de Contabilidade Analítica. Lisboa: Áreas Editora
- Drury, C. (2015). Management and Cost Accounting. London: Cengage Learning.
- Drury, C. (2016). Management Accounting for Business. London: South-Western / Cengage Learning.
- Ferreira, D., Caldeira, C., Asseiceiro, J., Vieira, J. e Vicente, C. (2017). Contabilidade de Gestão- Estratégia de Custos e de Resultados – Casos práticos – Vol I. Lisboa: Rei dos Livros
- Ferreira, D., Caldeira, C., Asseiceiro, J., Vieira, J. e Vicente, C. (2016). Contabilidade de Gestão- Estratégia de Custos e de Resultados – Casos práticos – Vol II. Lisboa: Rei dos Livros
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- Franco, V. & Pereira, C. (2005). Contabilidade Analítica. Casos Práticos. Lisboa: Editora Publisher Team
- Franco, V. & Pereira, C. (2005). Contabilidade Analítica. Lisboa: Editora Publisher Team
- Franco, V., Lourenço, A.I., Oliveira, A.V., Jesus, M.A., Morais, A.I., Major, M.J., Oliveira, B.J. e Serrasqueiro, R. (2005). Contabilidade de Gestão. Volume I – O apuramento dos custos e a de apoio à Gestão. Lisboa: Publisher Team.
- Franco, V., Oliveira, A.V., Jesus, M.A., Morais, A.I., Major, M.J., Oliveira, B.J. e Serrasqueiro, R. (2006). Contabilidade de Gestão. Volume II – Orçamento anual e instrumentos de avaliação de desempenho organizacional. Lisboa: Publisher Team.
- Garrison, R.H. & Norren, E. W. (2000). Contabilidade Gerencial. Rio de Janeiro: LTC editora
- Horngrén, T. C.; Datar, S.M.; Rajan, M.V. (2015), Cost Accounting: A Managerial Emphasis. London: Prentice Hall.
- Weygandt, J., Kimmel, P. & Kieso, D. (2015). Financial and Managerial Accounting. London: Wiley.

5. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

TEACHING METHODOLOGIES:

The learning process is subdivided into sessions of collective nature and tutorial orientation. Each session will apply the program in a theoretical-practical way and tutorial, with discussion of case studies and investigation of real cases, using audiovisual means. In addition, each student will work on

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exercises to apply management accounting techniques; Seminars in several languages; Availability of content in e-learning; Collaborative work tools; Periodic collaboration sessions.

Due to the extraordinary health emergency situation COVID-19 and cfr. Dispatches of the President of the IPG, the sessions will be on a mixed regime, as well as the evaluation system.

EVALUATION METHODOLOGIES:

Continuous Assessment: the student obtains approval when the weighted average of four factors is equal to or greater than ten values, being exempt from examination.

First factor: achievement required of the written test (can used SNC), weighted with 45% of the final grade, being scheduled by the Director of the ESTG-IPG.

Second factor: achievement required of the individual work, entitled "CVR Analysis: Case Study", with presentation and defense, being delivery in paper and digital format, weighted with 40% of the final grade.

Third factor: attendance and participation, proven, one session of collective nature and tutorial orientation of the Content English Language Project, with 5% of the final grade.

Fourth factor: attendance and participation, proven, two seminars, weighted, each one with 5% of the final grade.


Normal Exam Assessment: the student obtains approval when the weighted average of four factors is equal to or greater than ten values, being exempt from examination.

First factor: achievement required of the written test (can used SNC), weighted with 45% of the final grade, being scheduled by the Director of the ESTG-IPG.

Second factor: achievement required of the individual work, entitled "GVR Analysis: Case Study", with presentation and defense, being delivery in paper and digital format, weighted with 40% of the final grade.

Third factor: attendance and participation, proven, one session of collective nature and tutorial orientation of the Content English Language Project, with 5% of the final grade.

Fourth factor: attendance and participation, proven, two seminars, weighted, each one with 5% of the final grade

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Final Exam Assessment: those who failed or not having chosen the continuous or normal exam assessment, then the student could pass on the exam with a grade equal or higher than ten. The Director of the ESTG-IPG defined the date.

6. COHERENCE BETWEEN TEACHING METHODOLOGIES AND OBJECTIVES

Theoretical and practical lecture method: use of multimedia contents, audiovisual material and tools - gain knowledge in the management accounting area through the learning process with the audiovisual material and tools.

Case studies: acquire knowledge and competence in key aspects of the models, methods, and evaluation standards, using case studies.

Seminar: gain knowledge in the management accounting, as well as, through experiences from well-known people.

E-learning contents produced by the professor.

Collaborative work tools: participate in an active way in the elaboration and discussion of new strategies; develop the critical capacity, with arguments, facts and reasoning logically consistent, especially in terms of models, methods and evaluation standards, as well as the management and financial accounting process.

Periodical collaborative sessions: reinforce the acting ability and solidify knowledge and competences to be able to have a good performance in the management accounting area.

7. ATTENDANCE

Not applicable.