

Management Accounting

Code: 43634
ECTS Credits: 6

Degree	Type	Year	Semester
4315581 Advanced Accounting and Auditing	OB	1	2

Contact

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Use of Languages

Principal working language: spanish (spa)

Teachers

Immaculada Vilardell Riera

Prerequisites

No specific requirement is necessary to complete the subject.

The final aim of the accounting is to supply economic and financial information to his users for the taking of decisions. The term of "managerial accounting" does reference to the information used usually by the direction of the organisations in his processes of control and of taking of decisions, with the end to keep the competitive capacity of the entity and motivate to all the actors of the productive process so that they collaborate in the achievement of the organisational aims. The instruments and processes of which has endowed the managerial accounting to fulfil his aims are the core of study of this module.

Objectives and Contextualisation

- Accounting of management
- Preparation and control of budgets of the entity
- The control of management.

Competences

- Analyse, synthesise and evaluate information.
- Apply cost calculation systems, budget programming and management control to entities' accounting and financial planning and prepare the balanced score card.
- Integrate knowledge and use it to make judgements in complex situations, with incomplete information, while keeping in mind social and ethical responsibilities.

Learning Outcomes

1. Analyse, synthesise and evaluate information.
2. Describe the new approaches to cost reduction.

3. Differentiate between budget control and management control.
4. Identify a company's structure and design the balanced score card accordingly.
5. Identify budget control systems and variance analysis.
6. Identify new trends in cost accounting.
7. Integrate knowledge and use it to make judgements in complex situations, with incomplete information, while keeping in mind social and ethical responsibilities.

Content

Accounting of management

- The accounting of management
- The relation between direction of them activities, organisation and control.
- Diagram of the process of control of management
- The accounting like system of information for the management.
- Aims and functions of the accounting of costs
- Types of costs and systems of calculation of costs

Preparation and control of budgets

- Operation of an integrated system of planning
- Functions and types of budgets
- The annual operative budget: forecasts of activity and of costs
- The account of planned result.
- cost-volume-profit analysis
- Budgetary control: analysis of deviations

The control of management

- Budgetary control *versus* control of management.
- The surroundings of the control of management
- Strategy and picture of control.
- Design and characteristic of the indicators of control of management
- Design and start-up of the picture of integral control

Methodology

The educational methodology will be based in a combination of three types of activities:

- Activity directed: theoretical classes and practical classes of resolution of problems.
- Activity supervised: consistent in the realisation of tutorial programme and the realisation of cases
- Autonomous activity that divides in two parts:

* Part of study by part of the student (readings, research of information, etc).

* Autonomous activity individual or in group (research of data and preparation of a report)

Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Exercices and writtings	30	1.2	2, 4
Practical classes	13	0.52	3, 5
Theoretical sessions	15	0.6	2, 6, 4
Type: Supervised			
Tutoring and monitorin work in exercices	3	0.12	4
Type: Autonomous			
Study subject	87	3.48	3, 5, 6

Assessment

The system of evaluation divides in 3 modalities:

- Presentation of cases and practical suppositions: 45% (Realisation of practical cases of individual form or in group. Some of them will present in class)

- Final proof: 50 %

The final proof will be individual and written. In the exam, and in the sections that indicate , will be able to consult the material of study of the module and will make once finalised the regular classes . Minimum note: 3,5 points on 10.

- Participation and assistance in class: 5% (minimum assistance 75%)

It will effect a daily control of assistance and will value especially the intervention of each student in class.

Process of Recovery

"To participate in the process of recovery the students has to have been previously evaluated in a group of activities that represent a minimum of two third parts of the total qualification of the subject or module." Section 3 of the Article 112 ter. The recovery (Academic Rule UAB). The and the students have to have obtained a half qualification of the subject between 3,5 and 4,9. The proof of recovery will effect between 15 and 20 days after the final proof. The student that present and surpass it will approve the subject with a note of 5. In contrary case will keep the same note.

Irregularities in acts of evaluation

Without prejudice to other disciplinary measures that estimate timely, and in accordance with the normative valid academican, "in case that the student make any irregularity that can drive to a significant variation of the qualification of an act of evaluation, will describe with a 0 this act of evaluation, with independence of the disciplinary process that can instruct . In case that produce diverse irregularities in the acts of evaluation of a same subject, the final qualification of this subject will be 0". Section 10 of the Article 116. Results of the evaluation. (Academic rule UAB)

Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Exercices and writings	45%	0	0	2, 6, 4, 7
Final exam	50%	2	0.08	1, 3, 5
attendance and participation in sessions	5%	0	0	5

Bibliography

Basic:

Anthony, R.N. y Govindarajan, V. (2008), *Sistemas de control de gestión*. McGraw-Hill. Especialmente los capítulos 3, 4 y del 7 al 10.

Comisión de Contabilidad de Gestión de ACCID (2010). *Manual de control de gestión: diseño e implementación de sistemas de control de gestión*, Profit Editorial, Barcelona.

Vergés, J. (1998), *La Planificació Econòmica i Financera de l'Empresa. Elaboració i utilització de previsions com a base de la gestió*. Servei de Publicacions de la UAB. 2a. edició. La versión en castellano (2000) se puede consultar a: <http://webs2002.uab.es/jverges/>

Bibliografía complementaria:

Hongren, C.T., Datar, S.M i Rajan, M.V. (2012), *Contabilidad de Costos. Un enfoque gerencial*. Editorial Pearson Educación, 14a edició. En especial, els capítols 6 a 9.

For the subjects that require it will facilitate complementary bibliography.