

**Management Accounting**

Code: 102373  
ECTS Credits: 6

Degree	Type	Year	Semester
2501572 Business Administration and Management	OT	4	1

## Contact

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## Teaching groups languages

You can check it through this [link](#). To consult the language you will need to enter the CODE of the subject. Please note that this information is provisional until 30 November 2023.

## Teachers

Inmaculada Vilardell Riera

## Prerequisites

Before taking this course, it is recommended to have followed the course "Cost Accounting"

## Objectives and Contextualisation

At the end of the learning the student will be able to:

- Assess the cost of a product or service and prepare the analytical income statement based on standard costs.
- Prepare operational and financial budgets.
- Describe the budget control process and the tools used in it.
- Prepare and interpret the information offered by budget control in the context of business decision-making.

## Competences

- Generate and transmit the appropriate accounting information at all times to the information needs of different users.
- Organise the work in terms of good time management, organisation and planning.
- Select and generate the information necessary for each problem, analyse it and take decisions based on that information.

- Students must be capable of collecting and interpreting relevant data (usually within their area of study) in order to make statements that reflect social, scientific or ethical relevant issues.

## Learning Outcomes

1. Develop information relating to a system of management accounting.
2. Organise work, in terms of good time management and organisation and planning.
3. Select and generate the information needed for each problem, analyse it and make decisions based on this information.
4. Students must be capable of collecting and interpreting relevant data (usually within their area of study) in order to make statements that reflect social, scientific or ethical relevant issues.
5. Using the tools of financial planning and budgeting of an organization

## Content

### 1. THE ROLE OF ACCOUNTING INFORMATION IN DECISION-MAKING

Management accounting, cost accounting and financial accounting

Objectives of management accounting

The value chain: an analytical framework for management accounting

The value chain of the industry and the organization

The value chain and the structure of the organization

### 2. BEHAVIOUR AND ESTIMATION OF COSTS

Cost object

Cost behaviour: capacity costs and variable costs

Direct and indirect costs

Cost drivers: process for the allocation of indirect costs

Activity-based cost allocation: ABC model

The income statement by functions

### 3. COST-VOLUME-BENEFIT ANALYSIS

The break-even point

Break-even point for a single part and multiple parts

Margin of safety and operating leverage

Assumptions and limitations of cost-volume-benefit analysis

Decisions to make from the C-V-B analysis

### 4. COSTS RELEVANT FOR DECISION-MAKING

Long-term and short-term decision-making

Non-routine operational decisions

Costs touched by decisions

Opportunity cost

Influence of qualitative factors on decision-making

## 5. FLEXIBLE BUDGETING, STANDARD COST AND DEVIATIONS

Planning and operating budget

Budgetary and management control

Flexible budgeting and standard cost

Budget control based on the tight budget

Analysis of deviations: deviations in volume and budget

## 6. ANALYSIS OF DEVIATIONS IN REVENUES AND COSTS

Analysis of deviations in quantity sold: market size, market share, volume and product mix

Analysis of deviations in unit variable costs: efficiency and factor cost

Deviations in fixed costs

Deviations in fixed and variable indirect costs

## 7. THE EVALUATION OF THE COMPANY'S PERFORMANCE

Budgetary and management control

Management control systems

Dashboard

Performance Indicators (KPIs)

## Methodology

Theoretical presentations by the instructor will be combined with the discussion of cases and readings and the solution of practical exercises. On a regular basis students will be assigned readings and problems, and they are expected to prepare these in advance of or during class sessions, as instructed.

Annotation: Within the schedule set by the centre or degree programme, 15 minutes of one class will be reserved for students to evaluate their lecturers and their courses or modules through questionnaires.

## Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Seminar sessions	17	0.68	1, 3, 5

Theory sessions	32.5	1.3	1, 3, 5
Type: Supervised			
Tutoring	7	0.28	2
Type: Autonomous			
Reading; Preparation of exercises and cases; Self-study	90	3.6	1, 2, 3, 5

## Assessment

### 1. Continuous evaluation

Evaluation of this course will be carried out on a continuous basis. In particular, there will be two partial exams (weighing each 37,5% in the final grade) and every week exercises will be collected (25% weight). The exercises will be collected by the instructors during the course, typically during the practical class sessions. If an exercise is assigned to be solved in class, it will only be collected during that particular class session; therefore these exercises cannot be handed in before or after the session, nor can they be handed in on behalf of the student by a third person.

If a student has obtained a score lower than 3,5 on, at most, one of the two partial exams, he or she will be allowed to repeat that particular test. Also students who have not reached a minimum score on exams or who after averaging the three grade components obtain a final grade between 3,5 and 4,9, will be offered a reevaluation, consisting of an exam of the contents of the subject. Students who take this exam and pass, will get a overall numerical grade for the course will be a 5; if the student does not pas the retake, the overall numerical grade for the course will be the score that had been obtained before the reevaluation.

A student, who has taken part in one exam, will be considered as taking the course, and therefore will be given a numerical grade as described above. However, students not taking part in any exam will be considered as "not evaluated".

### 2. Comprehensive evaluation (Art. 265 of the Normativa Acadèmica de la UAB)

*The comprehensive evaluation must be requested at the Academic Management (Gestió acadèmica) of the Campus where the degree/master's degree is taught. The request must be filed according to the procedure and the deadline established by the administrative calendar of the Faculty of Economics and Business.*

*Attendance :*

- *Student attendance is mandatory on the day of the comprehensive assessment. The date will be the same as that of the final exam of the semester as per the evaluation calendar published by the Faculty of Economics and Business and approved by the Faculty's Teaching and Academic Affairs Committee. The duration of the comprehensive assessment must be specified in the characteristics of such activity.*
- *100% of the evaluation evidences must be handed in by the student on the day of the comprehensive assessment.*
- *The evaluation evidences carried out in person by the student on the same day of the comprehensive assessment must have a minimum weight of 70%.*

<i>Evidence Type</i>	<i>Weight in the final assessment (%)</i>	<i>Duration of the activity</i>	<i>Is the activity that corresponds to this evaluation evidence to be carried out in person on the date scheduled for</i>
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the  
comprehensive  
evaluation?

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Exam      100%      3 hours      YES

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### Calendar of evaluation activities

"The dates of evaluation activities cannot be modified, unless there is an exceptional and duly justified reason why an evaluation activity cannot be carried out. In this case, the degree coordinator will contact both the teaching staff and the affected student, and a new date will be scheduled within the same academic period to make up for the missed evaluation activity." (Section 1 of Article 264 of the Normativa Acadèmica de la UAB). Students of the Faculty of Economics and Business, who in accordance with the previous paragraph need to change an evaluation activity date must process the request by filling out an Application for exams' reschedule [https://eformularis.uab.cat/group/deganat\\_feie/application-for-exams-reschedule](https://eformularis.uab.cat/group/deganat_feie/application-for-exams-reschedule)

### Grade revision process

After all grading activities have ended, students will be informed of the date and way in which the course grades will be published. Students will be also be informed of the procedure, place, date and time of grade revision following University regulations. The review of the final qualification for comprehensive evaluation will follow the same procedure as for the continuous evaluation.

### Retake Process

"2. To be eligible to participate in the retake process, it is required for students to have been previously been evaluated for at least two thirds of the total evaluation activities of the subject. 3. To participate in the retake process, the teacher responsible for the subject may require having obtained a minimum grade in the average of the subject. Under no circumstances may this grade exceed 3.5" (Sections 2 and 3 of Article 261 of the Normativa Acadèmica de la UAB).

For the retake procedure, no distinction is made between students who have followed the continuous evaluation and those who have opted for the comprehensive evaluation. All will be re-assessed using the same test or evaluation evidence.

### Irregularities in evaluation activities

In spite of other disciplinary measures deemed appropriate, and in accordance with current academic regulations, "in the case that the student makes any irregularity that could lead to a significant variation in the grade of an evaluation activity, it will be graded with a 0, regardless of the disciplinary process that can be instructed. In case of various irregularities occur in the evaluation of the same subject, the final grade of this subject will be 0". (Section 10 of Article 266. Results of the Normativa Acadèmica de la UAB).

## **Assessment Activities**

Title	Weighting	Hours	ECTS	Learning Outcomes
Exercises	20%	0	0	1, 2, 4, 3, 5
First exam	40%	1.75	0.07	1, 2, 4, 3, 5
Second exam	40%	1.75	0.07	1, 2, 3

## Bibliography

### Required textbooks

- Donoso Anes, R and Donoso Anes, A (2011). *Sistemas de costes e informació econòmica*. Ediciones Pirámide.
- Horngren CT, Datar SM and Rajan M. (2012) *Contabilidad de Costes. Un enfoque gerencial*. 14ena. edició. Pearson Educación.

### Additional readings

- Asociación española de contabilidad y administración de empresas (AECA). Serie de principios de contabilidad de gestión.  
<https://aeca.es/publicaciones2/documentos/documentos-emitidos-principios-de-contabilidad-de-gestion/>
- Estrategia financiera. Journal in digital format available at the Servei de Biblioteques de la UAB
- Harvard Deusto Business Review. Journal in digital format available at the Servei de Biblioteques de la UAB
- Management Accounting Quarterly. Journal in digital format available at the Servei de Biblioteques de la UAB
- Técnica contable y financiera. Journal in digital format available at the Servei de Biblioteques de la UAB.

## Software

To solve the exercises, the Excel spreadsheet program will be used.