UAB Universitat Autònoma de Barcelona	Management Accounting Code: 102373 Credits: 6	2026/2027

Degree programme	Type	Course
Business Administration and Management	OP	4

Contact lecturer

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Teaching staff

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Group languages

You can consult this information at the end of the document.

Prerequisites

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

Objectives

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.
- Identify relevant costs for decision-making.
- 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.

Learning outcomes

1. Select and generate the information needed for each problem, analyse it and make decisions based on this information.
2. Organise work, in terms of good time management and organisation and planning.
3. Develop information relating to a system of management accounting.
4. Using the tools of financial planning and budgeting of an organization
5. 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.

Contents

1. THE ROLE OF ACCOUNTING INFORMATION IN DECISION-MAKING
Purpose-based accounting
Accounting Information System
Objectives of Management Accounting
Business decision-making

2, BEHAVIOUR AND ESTIMATION OF COSTS
Cost Object
Cost behavior: variability and relationship to the cost object
Cost Drivers: Process for Indirect Cost Allocation
Activity-Based Cost Allocation: ABC Model
The income statement by function

3. RELEVANT COSTS FOR DECISION-MAKING
Long-term and short-term decision-making
Costs affected by decisions
Influence of qualitative factors on decision-making
Cost-volume-benefit analysis: the break-even point
Decisions that can be made from the C-V-B analysis

4. FLEXIBLE BUDGET, STANDARD COST AND DEVIATIONS
Operational Planning and Budgeting
Budgetary and management control
Flexible budget and standard cost
Budget control from the adjusted budget
Variance analysis: variances in volume and budget

5. ANALYSIS OF DEVIATIONS IN REVENUES AND COSTS
Analysis of deviations in quantity sold: market size, market share, volume and product mix
Analysis of variances in variable unit costs: efficiency and factor cost
Fixed cost variances
Variances in fixed and variable indirect costs

6. THE EVALUATION OF THE COMPANY'S PERFORMANCE
Budgetary and management control
Management Control Systems
Balanced Scorecard
Performance Indicators (KPIs)

Learning activities and methodology

Title	Hours	ECTS	Learning outcomes
Theory sessions	32.5	1.3	1, 3, 4
Reading; Preparation of exercises and cases; Self-study.	90	3.6	1, 2, 3, 4
Tutoring	7	0.28	2

Seminar sessions	17	0.68	1, 3, 4

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.

Assessment

Continuous assessment activities

Title	Weight	Hours	ECTS	Learning outcomes
Second exam	40%	2	0.08	1, 2, 3
First exam	40%	1.5	0.06	1, 2, 3, 4, 5
Exercises	20%	0	0	1, 2, 3, 4, 5

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 40% in the final grade) and every week exercises will be collected (20% 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 examn 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 AcademicManagement (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.*

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

Exam	*100%*	*3 hours*	*YES*

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

Grade revision process

After all grading activities have ended, students will be informed of the date and way in which the course gradeswill 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 requiredfor students to have been previously been evaluated for at least two thirdsof the total evaluation activitiesof the subject. 3. To participate in the retake process, the teacher responsible for the subject may require having obtained a minimum grade in the averageof the subject. Under no circumstances may this grade exceed3.5*\" (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 willbe 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).

The completion of assessment activities is subject to the provisions set out in this course guide and in the "Policy of the School of Economics and Business on the Detection of Irregularities during Assessment Activities", which regulates the conditions under which assessment tasks are conducted and the procedures applicable in cases where indications of irregularities are detected. Students are encouraged to consult the policy.

Bibliography

Required textbooks

- Donoso Anes, R and Donoso Anes, A (2011). *Sistemas de costes e información econòmica*. Ediciones Pirámide.
- Datar SM and Rajan M. (2021) *Horngren's Cost Accounting. A Managerial Emphasis.* 17 edition. Pearson. Available on line.

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.

Course groups and languages

The information provided is provisional until November 30. After this date, you will be able to consult the language of each group through this link. To access the information, you will need to enter the course CODE

Type of teaching	Group	Language	Semester	Shift
(TE) Theory	1	Catalan	first semester	morning-mixed
(PAUL) Classroom practices	1	Catalan	first semester	morning-mixed