

**COURSE DATA****DATA SUBJECT****Code:** 35889**Name:** Management accounting**Cycle:** Undergraduate Studies**ECTS Credits:** 6**Academic year:** 2026-27**STUDY (S)**

Degree	Center	Acad. year	Period
1314 - Degree in International Business	Facultat d'Economia	2	First quarter

SUBJECT-MATTER

Degree	Subject-matter	Character
1314 - Degree in International Business	Financial and management accounting	COMPULSORY

COORDINATION

AYUSO MOYA AMPARO

SUMMARY

MANAGEMENT ACCOUNTING is a foundation course, taught in the first semester of the second year of the Degree in INTERNATIONAL BUSINESS.

This course is linked to the area of Business Administration and comprises six ECTS credits.

The course focuses on a global view of Management Accounting; it is designed for students taking Management Accounting for the first time. The course will take both a practical and theoretical approach.

Management accounting provides key data to managers for planning and controlling, as well as data on costing products, services, and customers. By focusing on basic concepts, analyses, uses, and procedures instead of procedures alone, we recognize cost accounting as a managerial tool.

The learning experience will include lectures, discussion classes, problem solving classes, self-study problems, through in-class learning, group work and individual work.

PREVIOUS KNOWLEDGE



RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE

There are no specified enrollment restrictions with other subjects of the curriculum.

OTHER REQUIREMENTS

Basic Financial Accounting

COMPETENCES / LEARNING OUTCOMES

1314 - Degree in International Business

Actuar con autonomía en el aprendizaje, tomando decisiones fundamentadas en diferentes contextos, emitiendo juicios en base a la experimentación y el análisis y transfiriendo el conocimiento a nuevas situaciones.

Analyse and interpret complex economic and financial information for strategic business and economic decision-making in international environments, taking into account the social, economic and geopolitical realities of international markets.

Apply economic, financial, commercial and business analysis tools appropriate to the management of international companies or economic organisations.

Be able to work in multidisciplinary and intercultural teams.

Calcular el coste de la producción o servicios mediante el cálculo del coste por producto y el coste basado en las actividades.

Calcular los costes de las distintas funciones de la empresa para la gestión eficiente de recursos, cálculo de márgenes y repartos de excedentes.

Conocer la integración de los distintos presupuestos de la empresa y relacionarlo con los costes estándares técnicos y económicos y análisis de las desviaciones.

Conocer las distintas acepciones de coste y su clasificación y métodos de cálculo, así como los principales modelos de asignación de costes.

Conocer los distintos estados financieros de la empresa.

Conocer los distintos usuarios internos y externos y sus necesidades informativas.

Conocer y analizar otras fuentes de información interna y externa que interviene en los distintos modelos de decisión.

Demonstrate critical and self-critical reasoning by applying ethical and moral principles and social responsibility in international business and economic management.

Demostrar razonamiento crítico y autocrítico en el ámbito de la titulación, considerando aspectos tales como la ética profesional, los valores morales y las implicaciones sociales de las diferentes actividades realizadas.



Develop the capacity to prepare and defend reports that contribute to the decision-making of public and private agents.

Know and coordinate the different elements of the global value chain, from procurement to delivery.

Prepare, interpret and analyse the accounting information of companies.

Recognise the principles and methods of international accounting and corporate finance, including financial reporting standards and business consolidation processes.

Understand and reflect on socio-economic and political contexts that affect business and economic decision-making in an international environment.

Understand the fundamental elements of international business management, including marketing, sales management and production, taxation, accounting and finance, distribution and logistics, and human resources, as well as the functioning of financial markets and international foreign exchange markets.

Understand the principles of business ethics, corporate social responsibility and sustainability in an international context.

Understand the structure and functioning of companies and organisations operating in an international context.

Use advanced technological tools and information systems for international business management, particularly in finance and accounting, sales, operations and production departments.

Use the economic and financial information of the company to make decisions.

DESCRIPTION OF CONTENTS

MANAGEMENT ACCOUNTING

Chapter 1. Cost accounting, management and sustainability: basic concepts

- 1.The accounting information for internal and external reporting. Sustainability as backbone element.
- 2.Cost and Management Accounting: Definition and objectives.
3. Cost terminology: Basic terms.
- 4.External income statement and Internal income statement.

Chapter 2. Type of cost, cost assignment.

- 1.Different types of production, limiting factors, production capacity and sustainability considerations.
- 2.Different alternatives to classifications costs.
- 3.Methods of calculating the unit cost of the product.
- 4.Stages in a cost system
- 5.Models in a cost system

**Chapter 3. Types of costs: materials, labour and machinery**

- 1.- Types of materials
2. Treatment of materials handling costs: Warehousing
3. Method of pricing materials: FIFO, LIFO, Weight Average Cost
4. Inventory Management
5. Labour Cost
6. Machinery: Depreciation

Chapter 4: Variable cost system and management decision making

1. Variable cost system.
2. Comparison of the variable cost system and the full cost system.
3. Cost-volume-profit analysis.
4. Break-even point.
5. The use of the break-even point for decision making.
6. The break-even point with different products.

Chapter 5. Cost Allocation Process

1. Purposes of cost allocation
2. Cost allocation base.
3. Types of departments: Operating and Support departments
4. Methods of allocating costs of support departments: Direct, step-down and reciprocal

Chapter 6. Job Costing System

1. General approach to Job Costing system
2. Steps to assigning cost (Direct & Indirect costs)
3. Actual vs Normal costing system. The end of period adjustments
4. Variance analysis

WORKLOAD**PRESENCIAL ACTIVITIES**

Activity	Hours
Theory	30,00
Classroom practices	30,00
Total hours	60,00

NON PRESENCIAL ACTIVITIES

Activity	Hours
Attendance at other activities	0,00
Individual or group project	0,00
Independent study and work	90,00
Preparation of lessons	0,00



Preparation for assessment activities	0,00
Resolution of case studies	0,00
Total hours	90,00

TEACHING METHODOLOGY

There will be a two-hour lecture plus a two-hour practice session per week, thus totalling four classroom hours per week. Students in the class will be split into two sub-classes (sub-groups) for practice sessions.

Teaching and Learning Methods: Lectures

- The students will read in advance the assigned readings from the textbook.
- The teacher will combine the lectures with the active participation of students.

Teaching and Learning Methods: Practice sessions

- The learning method based on problems is used for the exposition of the practical exercises by the students (his/her homework)

Students will prepare in advance exercises to work in the classroom

EVALUATION

This subject uses the following assessment procedure:

- A compulsory **written exam** will cover the entire syllabus and will consist of both theoretical questions and practical problems-exercises. It will give 60% of the final mark. In order to pass the course, the written exam must be passed (5 points out of 10).
- **Continuous assessment** of the student, based on the delivery of problems-exercises and tests for evaluation by the teacher. This evaluation makes up 40% of the final mark.
- The final mark is the sum of both, provided that the written exam requirement has been met. Otherwise, the final mark will be 60% of the exam mark.
- If the student chooses not to take part in the continuous assessment, the maximum mark will be 60% of the written exam (in this case, in order to pass the subject, the student must achieve a minimum of 8.4 out of 10 in the exam).
- If the subject is taught in a language other than the two official languages, students will have to answer the exam in the language in which the subject is taught.



SECOND CALL:

The above criteria will also apply to the second call.

In the second call, the continuous assessment activities are NOT RECOVERABLE (the same marks obtained in the first call are maintained).

REFERENCES

- HORGREN, CH.T., DATAR, S.M. & RAJAN, M. : (2017) " Cost Accounting". Compiled by Amparo Ayuso Moya and Cristina Crespo Soler. Pearson Custom Publishing. HORGREN, Ch.; DATAR, S.; FOSTER, G. & WEETMAN, P.(2011) "Costes Empresariales y Contabilidad de Gestión". Compiled by Ayuso Moya, A. & Crespo Soler. Pearson Custom Publishing. ISBN: 978 1 78086 031 2. Dorset Press, Dorchester. ALCOY, P., AYUSO, A., BARRACHINA, M., CRESPO, C., GARRIGOS, R., TAMARIT, C., URQUIDI, A. (2010): CASOS PRACTICOS RESUELTOS DE CONTABILIDAD DE COSTES. Coordinador: Vicente Ripoll. Ed. Profit.