

**COURSE DATA****DATA SUBJECT****Code:** 35952**Name:** Management accounting**Cycle:** Undergraduate Studies**ECTS Credits:** 9**Academic year:** 2026-27**STUDY (S)**

Degree	Center	Acad. year	Period
1315 - Degree in Finance and Accounting	Facultat d'Economia	2	Annual

SUBJECT-MATTER

Degree	Subject-matter	Character
1315 - Degree in Finance and Accounting	Management accounting	COMPULSORY

COORDINATION

CRESPO SOLER CRISTINA

SUMMARY

The new environments that surround organisations, as well as technological changes, are causing substantial modifications in the organisation systems of companies, which are also determining variations in its cost structure. There is a need for training that provides students with the necessary keys for the development and understanding of internal information systems aimed at decision making.

This subject introduces to the study of the economic facts of the internal scope of the company, and to the problem of its calculation and acquirement of accounting data, with the purpose of obtaining the magnitudes of cost, margins and results that the users of the information will be able to use to make decisions. In this sense, the Management Accounting completes the accounting training that the student acquires in the Degree.

PREVIOUS KNOWLEDGE**RELATIONSHIP TO OTHER SUBJECTS OF THE SAME DEGREE**

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

OTHER REQUIREMENTS



No previous requisites, although it is recommended to have passed Financial Accounting I, of the first course.

COMPETENCES / LEARNING OUTCOMES

1315 - Degree in Finance and Accounting

CM5FYC2 Capacidad para recopilar información, analizar datos y sintetizar e interpretar la información contable y entender su utilidad para la gestión empresarial y la toma de decisiones.

CM5FYC4 Capacidad para gestionar sistemas productivos o de prestación de servicios bajo criterios de eficiencia y eficacia, en estrecha interrelación con las demás áreas de la empresa.

CM5FYC5 Capacidad para diseñar e implantar modelos y métodos de asignación de costes.

CM5FYC6 Capacidad para planificar y elaborar presupuestos empresariales y relacionarlos con los costes estándares técnicos y económicos y análisis de desviaciones.

CM5FYC7 Capacidad para identificar, medir y valorar costes empresariales.

DESCRIPTION OF CONTENTS

1. COST, MANAGEMENT, AND SUSTAINABILITY ACCOUNTING: BASIC CONCEPTS

1.1. Internal Users and Accounting as a Tool for Business Management: Sustainability as a Unifying Element

1.2. Internal versus External Scope of Accounting

1.3 Definition and Objectives of Cost and Management Accounting

1.4. Concepts of Cost, Production Process, and Product

1.5. Ethical Human Behavior and Management Accounting

2. COST TYPES, ALLOCATION MODELS, AND METHODS IN SUSTAINABLE PRODUCTION MANAGEMENT.

2.1. Concept and classification of production factors.

2.2. Types of production: single, multiple, and joint.



2.3. Logical phases of cost analysis: classification, location, and allocation.

2.4. Cost allocation models and the integration of sustainable costs.

3. PARTIAL COSTS: DIRECT COSTING.

3.1. The simple direct-cost method or the variable cost method.

3.2. The developed direct-cost method or the direct fixed cost method (own costs).

3.3. Analysis of coverage margins and decision-making: cost-volume-profit.

4. COST TYPES (1): MATERIALS

4.1. Concept and types of materials.

4.2. Valuation of input costs: the acquisition price of materials and specific procurement costs.

4.3. Valuation of material consumption.

4.4. Management of material purchases.

4.3. Control and recording of labor costs.

4.5. The learning function.

5. COST TYPES (2): PERSONNEL AND PRODUCTION EQUIPMENT

5.1 Personnel costs and valuation of the labor factor.

5.2. Basic compensation systems.

5.3 Calculation of the hourly cost of personnel costs.

5.4. Depreciation of production equipment based on time, use, and mixed procedures. Fixed or variable depreciation behavior.

5.5. Other costs of production equipment.



5.6. Supplies and other external services.

5.7. Other costs: financial costs and opportunity costs.

6. LOCATION. (I) COSTS BY MANUFACTURING ORDERS.

6.1. Characteristics of manufacturing order systems.

6.2. Cost accumulation scheme in manufacturing by order or purchase order.

6.3. Allocation of direct and indirect costs based on actual rates.

6.4. Allocation of indirect costs based on budgeted rates.

6.5. Basic analysis of variances (overallocation and underallocation).

7. LOCATION (II): COST AND ACTIVITY CENTERS (ABC COST).

7.1. The organization of the company. Cost centers.

7.2. Concept of work unit. Criteria for their selection.

7.3. Classification of cost centers.

7.4. Primary and secondary allocation.

7.5. Activity-based costing (ABC).

8.PROCESS COSTS.

8.1. Characteristics of process cost accumulation.

8.2. Problems of production calculation: equivalent production units.

8.3. Criteria for allocating costs to units produced.

8.3.1. Departmental FIFO criterion with homogeneous valuation and independent valuation.



8.3.2. Weighted Average Cost criterion.

9. QUALITY COSTS: LOST AND DEFECTIVE UNITS.

9.1. Quality costs: costs of prevention, evaluation, internal and external errors.

9.2. Units lost in warehouses: inventory differences.

9.3. Units lost in process.

9.4. The recoverable value of units.

10. BUSINESS PLANNING AND BUDGETING

10.1. Concept and phases of business planning: scheduling, budgeting, and control.

10.2. Rigid and flexible budgeting.

10.3. Budget integration.

11. STANDARD COST

11.1. Standard cost: characteristics and advantages.

11.2. Technical and economic standards for a product.

11.3. Variance analysis and its use in management control.

11.4. Calculating the result. Allocation of variances.

12. JOINT PRODUCTION

12.1. Concept of joint production: co-products and by-products.

12.2. Allocation of joint costs among co-products.

12.3. Costing by-products.

**WORKLOAD****PRESENCIAL ACTIVITIES**

Activity	Hours
Theory	45,00
Computer classroom practice	15,00
Classroom practices	30,00
Total hours	90,00

NON PRESENCIAL ACTIVITIES

Activity	Hours
Attendance at other activities	2,00
Individual or group project	38,00
Independent study and work	46,00
Preparation of lessons	20,00
Preparation for assessment activities	4,00
Resolution of case studies	25,00
Total hours	135,00

TEACHING METHODOLOGY

In the process of teaching-learning of Management Accounting different didactic methods will be used in order that the student acquires the competencies detailed above.

The teaching methods to be used in theory classes as well as in the practice ones and other complementary activities are classified in the following sections:

1. "Learning from others" methodologies.

In some theory classes, the "master lesson" model will be used, since it offers the teacher the possibility of influencing the most important subject, mastering the topic to be presented and having a certain way of working and studying the subject.

The "participatory master class" model will also be used, both in theory and in practice, to foster communication among students and between students and teachers.

2. "Learning with others" methodology.

The realisation of group work under the prism of "collaborative teamwork" will allow students to learn with peers. It will be studied the localization, analysis, manipulation, elaboration and return of information to the users of the information through group practices.

Group tutoring will be developed in effect to direct work, solve problems, study solutions to them, etc.



3. "Learning alone" methodologies

Individual study and the promotion of lifelong learning should be carried out by designing activities oriented towards learning. All these activities must be developed by the students and must be evaluated by the teacher. Thus, it is proposed the preparation of guides to study of the subject, the development of conceptual maps, the self-evaluating questionnaires through a virtual classroom, the proposed personal work exercises, etc.

FORMATION ACTIVITIES

Throughout the course two training activities will be developed to achieve the learning outcomes of the generic and specific competences of the degree that are indicated for each activity.

Activity 1

This will consist of attending a seminar, conference, etc., related to ethical attitude, equality, sustainability and social responsibility.

This activity will develop the following generic competencies:

CG1 - Ability to learn independently and develop ongoing training.

CG2 - Development of an ethical attitude and social responsibility at work, respecting fundamental rights and equality, accessibility, and the environment, in accordance with the values inherent to a culture of peace and democratic values.

CG3 - Ability to search for information, analyze, and synthesize.

CG4 - Ability to adapt to new situations.

CG5 - Problem solving ability.

CG6 - Critical and self-critical capacity.

CG7 - Ability to organize and plan work and resources.

CG8 - Ability to take responsibility and effort.

CG10 - Communication capacity.

CG11- Ability to use computer tools.



Regarding the evaluation of the generic competences, the following will be evaluated: CG3, CG7, CG8 and CG10. The methods of collecting evidence as well as the criteria for evaluation by matrices of rubrics will be provided in a virtual classroom for all groups of the degree.

In addition, this activity also develops the following specific competences of the degree title and the subject Management accounting.

CET8 - Ability to prepare, interpret and analyse the accounting information of companies. CET9 - Ability to use the economic-financial information of the company to make decisions. CET10 - Knowledge of the structure and functioning of companies and organisations.

CEM55 - Ability to manage productive systems or services under efficiency and effectiveness criteria, in close interrelation with the other areas of the company.

CEM56 - Ability to design and implement models and methods of cost allocation.

CEM57 - Ability to plan and prepare business budgets and relate them to standard technical and economic costs and analysis of deviations.

CEM58 - Ability to identify, measure and value business costs.

Activity 2

Computerized Case Studies. During the second semester, an adaptation of the case method for management accounting will be conducted in the computer lab. This case will be conducted exclusively in the classroom.

The work consists of developing case studies using computer tools.

With this activity we will work on the achievement of the following generic competences:

CG5 - Problem solving ability.

CG11 - Ability to use computer tools.

And the following specific competences of title and subject:

CET8 - Ability to prepare, interpret and analyse the accounting.

CET9 - Ability to use a company's economic and financial information to make decisions.

CEM57 - Ability to plan and prepare business budgets and relate them to standard technical and economic



costs and variance analysis.

CEM58 - Ability to identify, measure, and assess business costs.

The assessment criteria for this activity will be provided in the virtual classroom.

EVALUATION

The final assessment of this subject, which will be applicable in both calls, will be established according to the following items:

- The synthesis test (written exam) will be 80% of the final grade. To pass the subject, it is considered necessary to have passed this synthesis test (written exam); that is, to get at least 5 points out of 10.
- The evaluation of the practical activities developed by students during the course and their continuous evaluation will be 20% of the final grade of the subject.

If students do not participate in the continuous assessment tasks, the grade obtained will be the one corresponding to the synthesis test (written exam) weighted by 80%; and, therefore, to pass the subject students must reach at least 5 points out of 8 (Get an 6,25 out of 10). In this sense, the maximum final grade that a student can get will be 8 points (80% * 10 points).

The qualification of the continuous evaluation will be carried out in the following way:

- Activity 1. Attendance at seminars, conferences, etc. Both attendance and submission of assignments will be assessed (Maximum score: 0.5 points)
- Activity 2. Computer classes. Both attendance at computer classes and the submission of assignments completed in each class will be assessed (Maximum score: 1.5 points)

The characteristics of these continuous assessment activities make them non-recoverable.

The minimum grade to pass the subject will be 5 points out of 10 in the overall computation, which will be obtained by adding to the final grade of the synthesis test (written exam) (provided that the requirement of having achieved at least 5 points out of 10) the one obtained in the evaluation of the practical activities (maximum 2 points out of 10).

Students with less than 5 points out of 10 in the synthesis test will obtain, as a final assessment of the subject, the weighted value of the grade obtained in the synthesis test. In this case, the assessment obtained in the continuous evaluation will not be considered.

Students who obtain a score equal or superior to 5 points out of 10 in the synthesis test will obtain, as a final assessment of the subject, the weighted value of the grade obtained in the synthesis test plus the



weighted value of the grade obtained in the practical activities.

The synthesis test (written exam) that will consist of both theoretical questions and practical cases, can be overcome in two ways:

1. For partial tests:

The first part (lessons 1 to 7, both included) will be evaluated in a partial synthesis test (written exam) at the end of the first semester. The value of this synthesis test (first partial) will be 40% of the final grade.

The second part (lessons 8 to 12, both included) will be evaluated in the first call of the second semester. Those who have obtained a grade of at least 4.5 points out of 10 in the first partial, and do not renounce it, may apply. The value of this second partial will be 40% of the final grade.

Students who pass the first partial, in the first June session, only get examined on the lessons of the second part. Students who fail the first part will present themselves in first call of the whole subject (items 1 to 12, both included). It should also be noted that the grade of any partial for the examination of the second call will not be saved; that is, students who fail the first partial or second partial, or, do not show up for the second partial must present in this second call for the whole subject.

To pass the subject it is necessary to obtain a weighted average grade of the two partial marks of 5 points out of 10 based on the following formula:

[First Partial Note * (40% / 80%) + Second Partial Note * (40% / 80%)]

In this regard, it should be noted that it is a necessary condition that the grade obtained in each partial be at least 4.5 points out of 10.

The grades of the partial synthesis tests (written exams) only serve to obtain the grade of the first call and in no case are they maintained for the second call.

2. Final synthesis (May-June) and extraordinary synthesis (June-July):

In this single test the whole subject will be evaluated (lessons 1 to 12, both included). To pass the subject it is necessary to obtain 5 points out of 10 in this synthesis test.

The qualification obtained in the continuous evaluation will be applicable both in the first call and in the second call.

REFERENCES



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