

## SUBJECT TEACHING GUIDE

G890 - Management Accounting

### DOUBLE DEGREE IN ADMINISTRATION AND BUSINESS MANAGEMENT AND ECONOMICS

Double Degree in Law and Administration and Business Management  
Degree in Business Administration and Management

1. IDENTIFYING DATA					
Degree	DOUBLE DEGREE IN ADMINISTRATION AND BUSINESS MANAGEMENT AND ECONOMICS			Type and Year	Compulsory. Year 4 Compulsory. Year 5
Faculty	Faculty of Economics and Business Studies				
Discipline	Subject Area: Analytical and Management Accounting Module: Training in Accounting				
Course unit title and code	G890 - Management Accounting				
Number of ECTS credits allocated	6	Term	Semester based (2)		
Web					
Language of instruction	Spanish	English Friendly	No	Mode of delivery	Face-to-face

Department	DPTO. ADMINISTRACION DE EMPRESAS				
Name of lecturer	FRANCISCO MANUEL SOMOHANO RODRIGUEZ				
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Office	Edificio de las Facultades de Derecho y Ciencias Económicas y Empresariales. Planta: + 2. DESPACHO (E206)				
Other lecturers	FRANCISCO MANUEL REVUELTA ALONSO MARIA ROSA CARRILES GARCIA				

### 3.1 LEARNING OUTCOMES

- To provide the conceptual and methodological foundations of management accounting.
- To deal with forecasting methods for financial budgeting and to learn the skills and the technical knowledge for standard costing.
- To have the ability to elaborate the master budget and the operative budgets of a business.
- To know how to elaborate the budgeted profit and loss statement, balance sheet and cash flow statement.
- To understand and to know how to apply the budgeting control and the calculation of deviations and their analysis.

#### 4. OBJECTIVES

- To understand the usefulness of the management information systems.
- To achieve a global perspective of the accounting information system from a dual approach , financial and managerial, which supports to management accounting tasks.
- To know budgets typology, deployment stages, and the budgeted accounting statements.
- To interpret budgeted accounting statements.

#### 6. COURSE ORGANIZATION

##### CONTENTS

1	<p>1. Introduction</p> <ul style="list-style-type: none"> <li>- Management accounting, what is it and which is its usefulness?</li> <li>- Outline of the management accounting history.</li> <li>- The diversity of management accounting data.</li> <li>- Financial control, business control and the controller role.</li> <li>- The implications of the controllers' behavior.</li> <li>- The ethics and the controller.</li> </ul>
2	<p>2. Budget management and standard costing</p> <ul style="list-style-type: none"> <li>- The definition of budget and typology.</li> <li>- Planning the business.</li> <li>- Forecasting methodologies.</li> <li>- Budgets and standard costing.</li> </ul>
3	<p>3. The operating budgets and income forecast</p> <ul style="list-style-type: none"> <li>- The master budget and operating budgets.</li> <li>- The budget of sales.</li> <li>- The budget of expenses.</li> <li>- The budgeted profit and loss statement.</li> </ul>
4	<p>4. Cash flow forecast and budgeted balance sheet</p> <ul style="list-style-type: none"> <li>- The budget of investments.</li> <li>- The funding forecast.</li> <li>- The cash-flow forecast and cash-flow statement.</li> <li>- The budgeted balance sheet.</li> <li>- Finishing and reports.</li> </ul>
5	<p>5. Budget control</p> <ul style="list-style-type: none"> <li>- The budget control.</li> <li>- Operating analysis: calculation of deviations (prices and efficiency).</li> <li>- Management control and financial scorecards.</li> </ul>

## 7. ASSESSMENT METHODS AND CRITERIA

Description	Type	Final Eval.	Reassessn	%
10 % of the evaluation. Based on a spreadsheet budgeting case.	Written exam	No	Yes	10,00
20 % of the evaluation. Based on a spreadsheet budgeting case.	Written exam	No	Yes	20,00
10 % of the evaluation. Based on a spreadsheet budgeting case.	Written exam	No	Yes	10,00
50 % of the evaluation. Based on a spreadsheet budgeting case. 10 % of the evaluation written theory test.	Written exam	Yes	Yes	60,00
<b>TOTAL</b>				<b>100,00</b>
<b>Observations</b>				
To pass the June's final exam it requires the correct elaboration of the balance sheet draft. The September exam is of the whole course, also being applicable the requirement of the correct preparation of the balance sheet draft.				
<b>Observations for part-time students</b>				
The students will have an exam of the theory and practice that will consist on the elaboration of a full budgeting case and/or cost accounting case.				

## 8. BIBLIOGRAPHY AND TEACHING MATERIALS

### BASIC

BUENDÍA, D. y GARCÍA, E. (2016): Casos prácticos de contabilidad de gestión, Pirámide, Madrid.  
 HORNGREN, C.T. ET AL (2006): Contabilidad de Costos. Un enfoque gerencial, Prentice Hall, México.  
 SÁEZ TORRECILLA, A.; FERNÁNDEZ FERNÁNDEZ, A. y GUTIÉRREZ DÍAZ, G. (1993): Contabilidad de costes y contabilidad de gestión, McGraw Hill, Madrid.