

SUBJECT TEACHING GUIDE

G890 - Management Accounting

DOUBLE DEGREE IN ADMINISTRATION AND BUSINESS MANAGEMENT AND ECONOMICS

Double Degree in Business Administration and Management and Labour Relations

Double Degree in Law and Administration and Business Management

Degree in Business Administration and Management

Academic year 2023-2024

1. IDENTIFYING DATA					
Degree	DOUBLE DEGREE IN ADMINISTRATION AND BUSINESS MANAGEMENT AND ECONOMICS			Type and Year	Compulsory. Year 4 Compulsory. Year 4
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	https://web.unican.es/centros/economicas/estudios/detalle-asignatura?c=G890&pi=116&a=2022				
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				
E-mail	fm.somohano@unican.es				
Office	Edificio de las Facultades de Derecho y Ciencias Económicas y Empresariales. Planta: + 2. DESPACHO (E206)				
Other lecturers	FRANCISCO MANUEL REVUELTA ALONSO				

3.1 LEARNING OUTCOMES

- The student has a conceptual and methodological foundation of Management Accounting. The student understands and applies methodologies in the forecasting of sales and activity capacities for the budget elaboration by the estimation of standard costs. The student will acquire the skills and technical knowledge necessary to develop the master budget and the operating budgets of a company, the forecasting of profit and losses, cash-flows, and balance sheet. Afterward, the student will understand the implications of the budget control and deviations analysis.

4. OBJECTIVES

The student understands the usefulness of information systems for management. He or she has a global vision of the accounting information system, with a financial and management approach, that helps in the preparation of managerial accounting. He or she knows the types of budgets, the stages of development, and elaborate pension statements. Lastly, the student is able to understand the budget statements.

6. COURSE ORGANIZATION

CONTENTS

1	<p>1: INTRODUCTION</p> <ul style="list-style-type: none"> - Management accounting, what is it, and what is its function? - Brief history of management accounting. - The diversity of management accounting information. - Financial control, control in organizations, and management accounting. - Implications on the behavior of management accounting information. - Ethics and accounting management.
2	<p>2: BUDGETARY MANAGEMENT AND STANDARD COSTS</p> <ul style="list-style-type: none"> - Definition of budget and typology. - The planning process in the company. - Forecasting methods. - Budgets and standard costs.
3	<p>3: OPERATING BUDGETS AND THE RESULTS FORECAST</p> <ul style="list-style-type: none"> - The master budget and operating budgets. - The sales budget. - The budget of expenses. - The profit and losses statement.
4	<p>4: CASH FLOW ESTIMATION AND THE BALANCE SHEET</p> <ul style="list-style-type: none"> - The investment budgets. - The financing budgets. - The cash flow budget. - The balance sheets. - Closing and reporting.
5	<p>5: THE BUDGETARY CONTROL</p> <ul style="list-style-type: none"> - Budget analysis. - Operational analysis: the determination of deviations in prices and efficiency. - Management control and financial scorecard.

7. ASSESSMENT METHODS AND CRITERIA

Description	Type	Final Eval.	Reassessn	%
The evaluation is based on a continuous evaluation methodology by written short cases.	Written exam	No	Yes	70,00
Final exam.	Written exam	Yes	Yes	30,00
TOTAL				100,00
Observations				
The details of the assessment are explained in Spanish. Any details will be explained at the beginning of the course.				
Observations for part-time students				
Part-time students will be assessed with a full written exam following the official calendar.				

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.