Managerial Accounting

Academic Year: (2018 / 2019)
Department assigned to the subject: Department of Business Administration
Coordinating teacher: GAGO RODRIGUEZ, SUSANA
Type: Electives  ECTS Credits : 6.0
Year : Semester :

STUDENTS ARE EXPECTED TO HAVE COMPLETED
Management control

COMPETENCES AND SKILLS THAT WILL BE ACQUIRED AND LEARNING RESULTS.
Knowledge:
- Integrated version of the contexts of operational, organizational and behavioral in which they develop accounting information systems for top managers management
Skills:
- Ability to analyze information available to top managers
- Choice between alternative information models.
- Ability to design models of accounting information
Attitudes:
- Acquire an ethical decision making of top managers
- To defend their own choices.
- Accepting the views of other colleagues, while maintaining a critical attitude towards them.

DESCRIPTION OF CONTENTS: PROGRAMME
1: Strategy and Balanced Scorecard
2: Management control and Internet
3: Behavioral accounting

Advanced Topics:
1: Lean Management and Balanced scorecard
2: ABC value stream
3: Big data in accounting

LEARNING ACTIVITIES AND METHODOLOGY
Students as future managers will be trained in decision-making on advance topics of management control.
The methodology of teaching-learning for applying has three components:
1) Learning development through magisterial lectures.
2) Technical skills development through exercises and cases solving by the student, and explained and discussing in the forum and in the classroom.
3) Solution and problems detection skill through the resolution of cases by the Harvard methodology and complementary activities.
4) Tutorials: group and individual, to reinforce the learning (every week).

ASSESSMENT SYSTEM
The evaluation has two main ideas:
a) It must evaluate the student's knowledge level. For this reason, a maximum of four tests (will be made (30% of the final grade).
b) Moreover, it must evaluate the progress through the time in the acquisition of skill and attitudes. For that, the 70% of the final grade will be the evaluation of the participation on the exercises or cases in the forum and in the classroom decided by the teacher.
c) Voluntarily students can engage in complementary activities (lab experiment, monograph) and increase marks up to 14.89%.

% end-of-term-examination: 0
% of continuous assessment (assignments, laboratory, practicals...): 100

BASIC BIBLIOGRAPHY
- Horngren et al. (coordinado por Susana Gago) Control de gestión y Contabilidad directiva, Pearson, 2014