

## Managerial Accounting

Academic Year: ( 2018 / 2019 )

Review date: 19/03/2018 14:47:26

Department assigned to the subject: Business Administration Department

Coordinating teacher: GAGO RODRIGUEZ, SUSANA

Type: Electives ECTS Credits : 6.0

Year : 4 Semester :

## REQUIREMENTS (SUBJECTS THAT ARE ASSUMED TO BE KNOWN)

Management control

## OBJECTIVES

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 magement 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

<b>% end-of-term-examination/test:</b>	0
<b>% of continuous assessment (assigments, laboratory, practicals...):</b>	100

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

<b>% end-of-term-examination/test:</b>	0
<b>% of continuous assessment (assignments, laboratory, practicals...):</b>	100

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%.

#### BASIC BIBLIOGRAPHY

- Horngren et al. (coordinado por Susana Gago) Control de gestión y Contabilidad directiva, Pearson, 2014
- Horngren et al. (coordinated by Susana Gago) Management control and Managerial Accounting, Pearson, 2009 13 edición