Contabilidad de Gestión

Curso Académico: (2019 / 2020) **Fecha de revisión: 22-04-2020**

Departamento asignado a la asignatura:

Coordinador/a: CHO , HYUNGJIN

Tipo: Obligatoria Créditos ECTS : 3.0

Curso : 1 Cuatrimestre : 2

REQUISITOS (ASIGNATURAS O MATERIAS CUYO CONOCIMIENTO SE PRESUPONE)

Se recomienda haber superado un curso introductorio a la contabilidad financiera.

OBJETIVOS

1 Analyze existing cost structure, between fixed and variable elements by absorption and marginal costing

2 Prepare financial forecast and analyze results against the forecast

3 Understand the management accounting systems

4 Make common business management decisions

DESCRIPCIÓN DE CONTENIDOS: PROGRAMA

Class 1: Introduction to Management Control, Calculating Manufacturing Cost of Sales
Class 2: Marginal and Absorption Costing
Class 3: Fixed and Variable Cost analysis, Case Study
Class 4: Activity Based Costing, Case Study
Class 5: Budgetary Control: Merchandising, Case Study
Class 6: Budgetary Control: Merchandising, Case Study
Class 7: Budgetary Control: Manufacturing,Case Study
Class 8: Variance Analysis
Class 9: Common Decision Making, Case Study under social pressure to maintain sustainability
Class 10: Cost Allocation, Cost Allocation and Process Costing

ACTIVIDADES FORMATIVAS, METODOLOGÍA A UTILIZAR Y RÉGIMEN DE TUTORÍAS

Theoretical and practical classes
Individual and group assignments
Tutorships

SISTEMA DE EVALUACIÓN

Examen final: 60%
Proyecto fin de curso: 30%
Participacion: 10%

Peso porcentual del Examen Final:	60
Peso porcentual del resto de la evaluación:	40

BIBLIOGRAFÍA BÁSICA

- Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan Cost Accounting: A Managerial Emphasis, Pearson/Prentice Hall, 2012
- Management and Cost Accounting, 7 edition Colin Drury, Cengage Lrng Business Press, 2007