

## Managerial Accounting

Academic Year: ( 2022 / 2023 )

Review date: 09-05-2022

Department assigned to the subject:

Coordinating teacher: TOLDRA SIMATS, ANNA

Type: Compulsory ECTS Credits : 3.0

Year : 1 Semester : 2

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

Some basic knowledge of accounting techniques and financial statements is required.

## OBJECTIVES

- 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

## DESCRIPTION OF CONTENTS: PROGRAMME

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

## LEARNING ACTIVITIES AND METHODOLOGY

Theoretical and practical classes  
 Individual and group assignments  
 Tutorships

## ASSESSMENT SYSTEM

Final exam: 60%  
 Course project: 30%  
 Participation: 10%

<b>% end-of-term-examination:</b>	60
<b>% of continuous assessment (assignments, laboratory, practicals...):</b>	40

## BASIC BIBLIOGRAPHY

- 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