

## Accounting for top management

Academic Year: ( 2023 / 2024 )

Review date: 13-06-2023

Department assigned to the subject: Business Administration Department

Coordinating teacher: NUÑEZ NICKEL, MANUEL

Type: Electives ECTS Credits : 6.0

Year : Semester :

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

Management Accounting  
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. Introduction, Relevant costs and Decision Making
2. Activity Based Management
3. Benchmarking
4. Business Process Re-engineering
5. Pricing Strategies and Exercises
6. Target Costing
7. Just in time and Kaizen
8. Life cycle Costing
9. Total Quality Costs and Management
10. Environmental Accounting and Cost Management

## LEARNING ACTIVITIES AND METHODOLOGY

Students as future managers will be trained in decision-making techniques on advance topics of management control. The methodology of teaching-learning for applying has three components:

- 1) Learning development through theory clases.
- 2) Technical skills development through exercises and cases solving by the student and discussed 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.

## ASSESSMENT SYSTEM

10% Participation in theoretical class (Answers to questions posed in theoretical class)

In order to obtain the participation mark in both the theory class and the practice class, attendance in class is required.

20% First partial

20% Second partial

In order to pass the subject, it is a necessary condition to obtain a minimum average grade of 5

between the two partials.

15% Participation in practical class (The assessment criteria will be applied following the rubrics that will be provided in AulaGlobal)

5% Participation in practical class (Answers to the questions posed on reading the case)

30% Resolution of cases in groups and presentation in class of the same (delivery of weekly homework). Rubrics will also be provided to apply the assessment criteria.

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

#### BASIC BIBLIOGRAPHY

- HORNGREN et al. (coordinado por Susana Gago) Control de gestión y contabilidad directiva, Pearson Educación, 2014

- HORNGREN et al. (coordinated by Susana Gago) Management control and managerial accounting, Pearson Education, 2014

#### ADDITIONAL BIBLIOGRAPHY

- Manurice Hirsch Jnr Advanced Management Accounting, Publised by Cengage Learning Emea, 2010

#### BASIC ELECTRONIC RESOURCES

- Drury, C. (2005). . Management accounting for business: . Management Accounting for business:

<https://www.cengage.co.uk/books/9781473749115/>

- Kaplan, R. S., & Atkinson, A. A. (2015). . . Advanced management accounting. : <a href="http://PHI Learning.: <a href="https://www.hbs.edu/faculty/Pages/item.aspx?num=237"

target="\_blank">https://www.hbs.edu/faculty/Pages/item.aspx?num=237</a>" target="\_blank">http://PHI Learning.: <a href="https://www.hbs.edu/faculty/Pages/item.aspx?num=237"

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