

Academic Year: ( 2024 / 2025 )

Review date: 06-05-2024

Department assigned to the subject: Business Administration Department

Coordinating teacher: NUÑEZ NICKEL, MANUEL

Type: Compulsory ECTS Credits : 3.0

Year : 2 Semester : 2

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

Introduction to Accounting

## OBJECTIVES

Knowledge:

- To learn the main instruments of management accounting for the decision making
- To understand the utility and scope of these tools
- To apply the instruments to any new firm
- To analyze and evaluate the results obtained through these models (causes and consequences)

Skills:

- Ability to make decisions
- To achieve the result by autonomous ways.
- Flexibility to fit the different models to the business reality

Attitudes:

- Ethical behavior in Accounting

## DESCRIPTION OF CONTENTS: PROGRAMME

1. Introduction to the management accounting
2. Basic concepts
3. Income statement types (Absorption and variable costing)
4. Cost-Volume-Profit analysis
5. Pricing decisions (Target costing)
6. Budgets (Operational and Financial)

## LEARNING ACTIVITIES AND METHODOLOGY

Students as future decision maker managers will be users of management accounting standards. In this way, the target of this course is train students to analyze and understand the informs on costs of products, sections, responsibility areas, etc.

Students at the end of this course will know the targets, basis of management accounting systems, characteristics of their design and different types of uses in planning and control.

The methodology of teaching-learning for applying has three components:

- 1) Learning development through theory classes given by the lecturers.
- 2) Technical skills development through exercises solving by the student, and explained and discussing in the classroom.
- 3) Solution and problems detection skill through the resolution of cases (exercises without unique or numerical solution).

## ASSESSMENT SYSTEM

<b>% end-of-term-examination:</b>	50
<b>% of continuous assessment (assignments, laboratory, practicals...):</b>	50

The final grade will be composed of:

40% 1 midterm exam  
10% problem sets  
50% 1 final exam

Extraordinary convocation:

Students who do not pass the course in the ordinary convocation will have an extraordinary convocation to pass the course:

1. If the student took the continuous evaluation: the grade will be the one established in the course syllabus for the ordinary call. However, the student will have the right to be graded only with the grade obtained in the extraordinary exam if it is more favorable.
2. If the student did not take the continuous evaluation: the grade will be the one obtained in the extraordinary exam.

#### BASIC BIBLIOGRAPHY

- Horngren, Datar and Foster Cost Accounting: A managerial focus, Prentice Hall, 2014
- Horngren, Datar y Foster Contabilidad de Costos, Prentice Hall, 2015