

POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA	SUBJECT DESCRIPTION	MODELO PED.013.03
---	----------------------------	-----------------------------

Course	Accounting					
Subject	Strategic Management Accounting					
Academic year	2023/2024	Curricular year	3rd	Study period	1st semester	
Type of subject	Compulsory	Student workload (H)	Total: 140	Contact: 60	ECTS	5
Professor(s)	Helena Saraiva					
<input checked="" type="checkbox"/> Area/Group Coordinator <input type="checkbox"/> Head of Department	(select)		Rute Abreu			

PLANNED SUBJECT DESCRIPTION

1. LEARNING OBJECTIVES

The general objectives of the course are:

- A - strengthening of knowledge and acquisition of skills in terms of planning, organising and coordinating the analysis of costs and results;
- B - obtaining knowledge of the most recent approaches to management accounting, management control and strategic management.

In order to realise these objectives, the aim is for students to obtain knowledge that will enable them to:

- I- the handling of situations related to a set of elements that make it possible to analyse internal operating conditions;
- II- controlling the company's profitability;
- III- processing and analysing expenses, income and results in order to meet the needs of day-to-day management and strategic management..

2. PROGRAMME

- 1 - Budgetary control and the strategic function.
- 2 - Performance evaluation in Cost Centres, Profit Centres and Investment Centres; performance evaluation measures in Investment Centres:
 - Return on Investment,
 - Segment Results,
 - Residual Income,
 - Brief Approach to Economic Value Added - EVA®.
- 3 - Internal Transfer Pricing - strategic management approach.
 - Strategic Management and the Balanced Scorecard:
 - Essential aspects of implementing and running a BSC ,
 - Financial and non-financial indicators,
 - Strategy map.
- 4 - Quality costs and the respective report:
 - Concept of Quality Management and Total Quality Management,
 - Aspects related to quality certification,
 - Quality management tools: the cost of quality report.
- 5 - A brief approach to Just In Time (JIT) and the consequences of using this management theory in the accounting information system:
 - Notion and concept of JIT,
 - The JIT procurement system versus the traditional system (Economic Order Quantity).
- 6 - Analysing the Activity-Based Costing Method.
- 7 - Other emerging approaches in Strategic Management Accounting:
 - Benchmarking,
 - Target costs,
 - Product life cycle theory, from the perspective of planning for results.

	<h2>SUBJECT DESCRIPTION</h2>	MODELO PED.013.03
---	------------------------------	-----------------------------

3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

Objective A - to reinforce knowledge and obtain skills in planning, organising and coordinating the analysis of costs and results - based on points 1, 2, 3 and 8 of the syllabus.

Objective B - obtaining knowledge of the latest approaches to management accounting, management control and strategic management - based on points 4, 5, 6, 7 and 8 of the syllabus.

4. MAIN BIBLIOGRAPHY

- BORGES, A., RODRIGUES, J. A. (2014). Contabilidade e Finanças para a Gestão. 5ª Ed. Lisboa: Áreas Editora. ISBN: 9789898058867
- CAIADO, A. (2020). Contabilidade Analítica e de Gestão. 9ª. Edição. Lisboa: Áreas Editora. ISBN: 9789899010017
- DATAR, S. and RAJAN, M. V. (2020). Horngren's Cost Accounting, a managerial emphasis. 17th Edition, London: Pearson Education Limited. ISBN-13: 9780136713845; ISBN-13: 9780135628478
- EVERAERT, BRUGGEMAN and De CREUS (2008). "Sanac Inc.: From ABC to time-driven ABC (TDABC) - An instructional case", Journal of Accounting Education, 26, pp. 118–154.
- GARRISON, R.H.; NOREEN, E.W.; BREWER, P. C. (2013). Contabilidade Gerencial. 14ª Edição. Rio de Janeiro: AMGH Editora.
- HANSEN, Don R. e MOWEN, Maryanne M. (2012). Gestão de Custos – Contabilidade e Controle. São Paulo: Cengage Learning Editores SA. ISBN 9788522109364
- HANSEN, Don R.; MOWEN, Maryanne M; HEITGER, Dan L. (2021). Cost Management. Cengage Learning.
- HILTON, Ronald W. and PLATT, David E. (2011). Managerial Accounting – global Edition. 9ª edição. New York: Mc Graw Hill.
- HILTON, Ronald W. and PLATT, David E. (2015). Managerial Accounting – Creating Value in a Dynamic Business Environment global Edition. 10Th edition. Singapore: Mc Graw Hill Education. Disponível em: https://www.google.pt/books/edition/Ebook_Management_Accounting_Global_Edition/JssvEAAAQBAJ?hl=pt-PT&gbpv=1&dq=Managerial+Accounting+global+Edition&printsec=frontcover
- INNES, J. and MITCHELL, F. (2005). Custeio Baseado em Actividades – um guia prático. Lisboa: Monitor. EAN: 9789729413537
- NEVES, J., JORDAN, H., and RODRIGUES, J. (2021), O Controlo de Gestão – Ao serviço da Estratégia e dos Gestores. 11ª Edição. Lisboa: Áreas Editora.
- RODRIGUES, José Azevedo and SIMÕES, Ana Maria (2009). Apurar Resultados de acordo com os Processos. O CBA – Custeio Baseado nas Actividades. Lisboa: Áreas Editora, SA. ISBN – 978-989-8058-35-5.
- RODRIGUES, José Azevedo and SIMÕES, Ana Maria (2009). Descentralizar e responsabilizar por Resultados- a organização em centros de responsabilidade. Lisboa: Áreas Editora, SA. ISBN – 978-989-8058-34-8.
- SARAIVA e ALVES (2017). A EVOLUÇÃO DO BALANCED SCORECARD – UMA COMPARAÇÃO COM OUTROS SISTEMAS. Holos, 4, 185-200. Disponível em: <http://www2.ifrn.edu.br/ojs/index.php/HOLOS/article/view/5438> .
- SARAIVA e ALVES (2013). BALANCED SCORECARD EM PORTUGAL: SUA DIFUSÃO, EVOLUÇÃO E CONSEQUÊNCIAS DA SUA UTILIZAÇÃO. Revista do Instituto Internacional de Custos, 11, 6-20.
- SARAIVA (2011). The Balanced Scorecard: The Evolution of the Concept and Its Effects on Change in Organizational Management. Estonian Business Review, 28, 53-66.
- WARREN, REEVE, FESS (2007). Contabilidade Gerencial. Segunda edição. São Paulo: Pioneira – Thomson Learning.

5. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

Theoretical-practical lecture method using audiovisual media; Case studies; Provision of e-learning content; Collaborative work tools; Periodic collaboration sessions.

ASSESSMENT RULES:

Continuous assessment: *The assessment of the course unit will be carried out through a mini-test, a test and an assignment, as follows:*

- mini-test before the end of the semester - overall value in the final grade: 70%. The minimum mark for the mini-test will be 7.0.

<p>POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA</p>	<p>SUBJECT DESCRIPTION</p>	<p>MODELO PED.013.03</p>
--	-----------------------------------	-------------------------------------

- thematic assignments, with a maximum of 20 pages, on the topics indicated in points four to eight of the syllabus: the assignments will have a relative weight of 30% in the final grade.

Final assessment: The assessment of the course unit will be carried out through attendance or examination, for students who have not undergone continuous assessment..

6. COHERENCE BETWEEN TEACHING METHODOLOGIES AND OBJECTIVES

General objective A of the course - strengthening knowledge and obtaining skills in planning, organising and coordinating the analysis of expenses and results - will be assessed essentially through a written test, since it involves solving situations related to a set of elements that make it possible to analyse internal operating conditions and control the company's profitability; in relation to **general objective B** - obtaining knowledge of the most recent approaches to management accounting, management control and strategic management - this will essentially be assessed through the preparation of assignments, since the aim is to process and analyse expenses, income and results in order to meet the needs of day-to-day management and strategic management, using more theoretical concepts that are less likely to be resolved through the use of practical cases.

7. ATTENDANCE

Class attendance is valued for the purposes of the final grade with a weighting of 5 per cent, through the completion of small tasks assigned in the classroom context. As for students with student-worker status, this rule applies if and only if it benefits the student.

8. CONTACTS AND OFFICE HOURS

Adjunct Professor Helena Saraiva; Email: helenasaraiva@ipg.pt; Office: 56 ESTG
Office Hours: Wednesday: 14:00 - 16:30

DATE

24 de outubro de 2023

SIGNATURES

Professor

(Prof. Helena Saraiva)

Area/Group Coordinator

(Prof. Rute Abreu)