

POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA	SUBJECT DESCRIPTION	MODELO PED.013.03
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Course	Accounting					
Subject	Managerial Accounting II					
Academic year	2023-2024	Curricular year	2nd	Study period	2nd semester	
Type of subject	Compulsory	Student workload (H)	Total: 224	Contact: 90	ECTS	8
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 student must acquire skills in the implementation of a budget management system, based on programmes and budgets prepared for an entity under analysis, identifying the various types of variables implicit in that entity and, also, gain critical capacity towards the results generated by the application of variance analysis.
- The Curricular Unit intends to develop in the students operational, academic and instrumental skills and in a systemic way.

2. PROGRAMME

1. Drafting the annual budget

1.1 Nature and objectives of the budget 1.2.

1.2 Programmes and budgets

1.3 Budgeting systems

1.4 Implementing an annual budget: the operating budgets; financial and profit budgets and forecast financial statements

2. Basic/budgeted costing system

2.1 Real costs versus basic costs

2.2 Types of basic costs

2.3 Basic/budgeted costing system

2.3.1 Accounting variances and extra-accounting variances

2.4 Budget control chart

3. Standard Costs

3.1 Introduction

3.2 Advantages of standard costing

3.3 Distinction between standards and budgets

3.4. Types of standard costs

3.5. Determining the purchase variances, plant variances and production cost variances

3.6 Determining net income

4. Budgetary control and variance analysis

4.1. Variance analysis: flexible budget

4.2. Budgetary control system through the concept of OFI and OFII

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3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

This curricular unit, through the developed programmatic contents, aims to contribute to the integral formation of the student as a person and future professional in management accounting and control. To this end, the content presented helps the training and preparation of students by raising their awareness of the need for "know-how to be" and "know-how to do" in the operational and instrumental domain of management accounting.

It is intended that students obtain knowledge to develop operational and instrumental skills. At the end, students should be able to autonomously participate and develop their activity, namely at the level of the organisation, development and application of management accounting and management control in the organisations where they will be integrated.

4. MAIN BIBLIOGRAPHY

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

HANSEN, Don R.; MOWEN, Maryanne M; HEITGER, Dan L. (2021). *Cost Management*. Cengage Learning.

HILTON, Ronald W., PLATT, David E. (2020), *Managerial Accounting – Creating Value in a Global Business Environment – Global Edition*, 12th Edition, McGraw-Hill Irwin, New York. ISBN10: 1260417042.

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/JsEAAQBAJ?hl=pt-PT&gbpv=1&dq=Managerial+Accounting+---+global+Edition&printsec=frontcover

HORNGREN, C., FOSTER, G. and DATAR, S. (2005). *Cost Accounting, a managerial emphasis*. London: Prentice Hall International.

SEAL, W., ROHDE, C., GARRISON, R.H., NOREEN, E.W. e (2020). *Management Accounting*. 6th Edition. McGraw-Hill. ISBN: 9780077185534.

WARREN, REEVE, FESS (2017). *Financial & Managerial Accounting*. 14th Edition. Cengage Learning. ISBN-10: 1337119202

5. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

The learning process is subdivided into sessions of collective nature and tutorial guidance. Each session will apply the program in a practical-theoretical and tutorial way, with discussion of case studies and investigation of real cases, using audiovisual resources. Additionally, each student will work on exercises to apply the budget management techniques.

Continuous assessment: the student will be approved when the weighed average of two factors is equal or superior to ten points, being exempted from exams: (i) conduction of a 1st mini test (April, 29, 2024), weighted with 50% of the final mark; (ii) conduction of a 2nd mini test (June, 3rd, 2024), weighted with 50% of the final mark. A minimum mark of 7 (seven) is required in both continuous assessment tests.

Final assessment: The student who has not passed the continuous assessment or has not taken it, obtains a pass when the classification of the exam is equal to or higher than 10 (ten) points..

6. COHERENCE BETWEEN TEACHING METHODOLOGIES AND OBJECTIVES

To achieve the proposed objectives, the methodology in the curricular unit is based on theoretical-practical and tutorial training principles.

The methods and pedagogical techniques to be applied during the sessions will be:

(a) Affirmative method with interconnection between expository and demonstrative technique;

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- b) Case study method (exercises) to develop analytical and decision making skills, being the teacher responsible for reinforcing learning and coordinating the different actions and tasks to simulate budget management;*
- c) Tutorial orientation method that will allow the consolidation of students' knowledge and competences.*

7. ATTENDANCE

N.A.

8. CONTACTS AND OFFICE HOURS

helenasaraiva@ipg.pt

Office 56 (ESTG)

Hours of service: posted at the door of Office 56- Thursday between 9.30 and 12.30 a-m.

DATE

20 de fevereiro de 2024

SIGNATURES

Professor(s), Area/Group Coordinator or Head of Department signatures

Professor

Helena Saraiva

(signature)

Area/Group Coordinator

Rute Abreu

(signature)

Assinatura na qualidade de (clicar)

(signature)