

POLI ESCOLA SUPERIOR TECNOLOGIA GESTÃO TÉCNICO GUARDA	SUBJECT DESCRIPTION	MODELO PED.013.03
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Course	Management					
Subject	Management Accounting					
Academic year	2023/2024	Curricular year	2nd	Study period	1st semester	
Type of subject	Compulsory	Student workload (H)	Total: 196	Contact: 90	ECTS	7
Professor(s)	PhD Ana Daniel					
<input checked="" type="checkbox"/> Area/Group Coordinator <input type="checkbox"/> Head of Department		(select)	PhD Rute Abreu			

PLANNED SUBJECT DESCRIPTION

1. LEARNING OBJECTIVES

The objectives defined in Management Accounting, in view of the normative changes that led to the use of the Accounting Standardization System (SNC), aim for the student to perform:

- planning, organization, coordination and evaluation in the implementation and execution of management accounting in different entities, with different costing systems to determine different types of costs;
- development of a critical capacity for action in terms of calculating and controlling expenses.
- development of academic skills, as well as at the level of instrumental domain and in a systemic way.

And, in view of the International Norms (IAESB-IFAC), the student in this subject must acquire the following learning results, which can be applied in work environments characterized by moderate levels of ambiguity, complexity and uncertainty: apply techniques to support management in decision making, including product costing, variance analysis, inventory management and budgeting and forecasting; apply appropriate quantitative techniques to analyse cost behavior and cost drivers; analyze data to provide relevant information to support management decision making; prepare information to support management in decision making on topics, including planning and budgeting, cost management, quality control, performance measurement and comparative analysis; evaluate the performance of products and business segments.

2. PROGRAMME

Chapter I - FUNDAMENTAL CONCEPTS OF MANAGEMENT ACCOUNTING

- 1.1 Financial and Management accounting and their differences
- 1.2 Economic-financial concepts and classification of costs

Chapter II - PRODUCTION COSTS

- 2.1 Determination of production costs
- 2.2 Determination of the share of GGP

Chapter III - COSTING SYSTEMS

- 3.1 Types of Systems
- 3.2 Analysis of differences in results

Chapter IV - RELATIONSHIP BETWEEN COSTS / VOLUME / RESULTS

- 4.1 Cost variability
- 4.2 Critical point, relevant zone and safety margin

Cap V - INDUSTRIAL COST METHODS

- 5.1 Direct and indirect method
- 5.2 Joint production and defective production

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Cap VI - COST CENTERS

6.1 Functional division of costs

6.2 Cost center method

Chapter VII - ABC METHOD

7.1 The adoption of the ABC method

7.2 Description and application of the method

Chapter VIII - ACCOUNTING SYSTEMS

8.1 Account systems and their accounting movements

8.2 List of accounts

3. COHERENCE BETWEEN PROGRAMME AND OBJECTIVES

The **first objective** will be achieved with the teaching of chap. I fundamental concepts of management accounting, II calculation of production costs, III costing systems and V. methods for calculating industrial costs, raising awareness of the need to "know how to be" and "know how to do", in the operational and instrumental domain of management accounting.

The **second objective** will be achieved with the teaching of chap. IV - cost / volume / results analysis, chap. VI Cost Centers and chap. VII ABC method, and the student must, autonomously, be able to participate and develop his activity, namely at the organizational level,

The **third objective** will be achieved following the two previous objectives, complemented by the teaching of chap. VIII systems of accounts, which aims to contribute to the integral formation of the student as a person and professional future of management.

4. MAIN BIBLIOGRAPHY

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Brewer, Peter et al. (2019). *Introduction to Managerial accounting*. New York: Mc Graw Hill.

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Ferreira, D.; Caldeira, C.; Vicente, C.; Vieira, J. e Asseiceiro, J. (2019). *Contabilidade de gestão: Estratégia de custos e de resultados*. Lisboa: Rei dos Livros.

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Hairston, S. e Brooks, M. (2019). Derivative accounting and financial reporting quality: A review of the literature, *Advances in accounting*, 44, pp.81-94.

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Maciel, G., Oliveira, J. e Ribeiro, J. (2019). SEG2019 – Sistemas de Custeio. Formação segmentada da OCC.

Ordem dos Contabilistas Certificados (2023), Exames de avaliação profissional, in <https://www.occ.pt/pt/inscricao/exames-de-avaliacao-profissional/>

Quesado, P. e Ferreira, N. (2019). SEG3519 - Análise – custo – volume – resultados. Formação segmentada da OCC.

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Legislação:

ASSEMBLEIA DA REPÚBLICA (AR, 2015). Lei 139/2015, *Diário da república*, 1ª série, nº 174 de 7 de setembro.

MINISTÉRIO DAS FINANÇAS (MF, 2015). Decreto-Lei 98/2015, *Diário da república*, 1ª série, nº 106 de 2 de junho.

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MINISTÉRIO DAS FINANÇAS (MF, 2015). Portaria 218/2015, *Diário da república*, 1ª série, nº 142 de 23 de julho e respetiva Declaração de retificação n.º 41-A/2015 de 21 de setembro.

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MINISTÉRIO DAS FINANÇAS (MF, 2015). Aviso 8254/2015, *Diário da república*, 2ª série, nº 146 de 29 de julho e respetiva Declaração de retificação n.º 917/2015, de 19 de outubro.

MINISTÉRIO DAS FINANÇAS (MF, 2015). Aviso 8255/2015, *Diário da república*, 2ª série, nº 146 de 29 de julho.

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5. TEACHING METHODOLOGIES (INCLUDING EVALUATION)

TEACHING METHODOLOGIES:

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

Due to the extraordinary health emergency situation COVID-19 and cfr. Dispatches from the IPG President, the sessions will be on a mixed basis, as well as the evaluation system.

EVALUATION METHODOLOGIES:

Continuous Assessment: the student obtains approval when the sum of the grades obtained in two tests is equal to or greater than 10 (ten) values, being exempt from examination. Both tests have a minimum grade of 6 values.

First test: a mandatory written test, weighted with 50% of the final grade, on the contents of chapters I to IV on a date set by the teacher and published in e-learning (Sigarra or moodle).

Second test: a mandatory written test, weighted with 50% of the final grade, on the contents of chapters V to VIII, on a date set by the ESTG Management.

Final Assessment: Final assessment: those who failed or not having chosen the continuous assessment will pass with a grade equal or higher than 10.

6. COHERENCE BETWEEN TEACHING METHODOLOGIES AND OBJECTIVES

Theoretical and practical lecture method - with the use of media contents - for the student to gain knowledge in the area of Management Accounting through the dynamics of the learning process that is driven by the use of audiovisual media and distance learning platforms (moodle and sigarra platforms);

Case studies - for the student to gain knowledge and skills in the main aspects related to account studies, implying a practical approach through case studies;

Seminar - for the student to gain knowledge in the area of Management Accounting, in a real context, through the experiences of personalities of recognized merit;

Availability of multimedia content in e-learning - for the student to access the contents of the curricular unit through new methods, activities and communication tools, through which the student masters the

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tools, concepts, methodologies and techniques that reinforce his ability to act critical and provide you with a global view to optimize your performance in the area of Management Accounting;

Collaborative work tools - for the student to participate in an interventional and proactive way in the elaboration and discussion of new strategies and practices that allow him to develop critical capacity with logically consistent arguments, facts and reasoning, namely in terms of the study of the methods of counting Management Accounting.

Periodic collaboration sessions - for students to reinforce their capacity for critical performance and consolidate knowledge in order to gain skills that guarantee a global vision to optimize their performance in the area of Management Accounting.

7. ATTENDANCE

Not applicable.

8. CONTACTS AND OFFICE HOURS

Professor: PhD Ana Daniel; Email: adaniel@ipg.pt; Phone 351 271 220 120, Office: 44 of STM
Office hours: Monday: 11:30-12:30 and 16.30-18.30; Wednesday: 9:30-10:00 and 17:00-18:30; Friday: 10.30-11.00.

Scientific Coordinator: PhD Rute Abreu: ra@ipg.pt; Office 50 of STM; Phone: + 351 271 220 120 (VoIP: 1250).

9. OTHERS

Not applicable.

DATE

18 de setembro de 2023

SIGNATURES

Professor

(signature)

Area/Group Coordinator

(signature)