

CURRICULAR UNIT FILE

Academic year: 2023/24

Course: Erasmus

Code	Scientific Area	ECTS	Mandatory / Optional	Semester	Curricular year
	Accounting	3	Optional	1	

Curricular Unit

Accounting to Decision Making and Control

Distribution of Contact Hours by typology of education

Total	Theoretical	Theoretical / practical	Practical and Laboratory	Field work	Seminar	Tutorial	Traineeship
30	0	30	0	0	0	0	0

Responsible teaching staff member and lecturing load in the curricular unit	Email
Professora Adjunta Adriana Rodrigues Silva	adriana.silva@esg.ipsantarem.pt

Learning outcomes of the curricular unit (knowledge, skills and competences to be developed by the students)

The main goal of this course unit is to allow students to explain the main concepts of management accounting and business analytics and the context in which they operate. Thus, at the final of this course unit the student must be able:

1. To discuss the use of management accounting and other information in organisational management
2. To assess the potential of analytic techniques in addressing business issues.
3. To identify and apply a range of analytical techniques to business cases.

Syllabus

CHAPTER I – Introduction to management accounting

CHAPTER II – Cost terms and concepts

CHAPTER III – Cost Volume Profit (CVP) Analysis

CHAPTER IV – Performance evaluation

Demonstration of the syllabus coherence with the curricular unit's learning objectives

The contents of this course unit are in line with its objectives. The chapter I allows the student to know the nature, purposes, and origins of management accounting. The chapters II and III allows the student to understand the nature of cost; cost objects; cost classifications for product costing, planning, control, and decision making. The chapter IV allows the student to know the role of budgets and the budgetary process in performance evaluation; basic analysis of variance; balanced scorecard.

Teaching methodologies (including evaluation)

The classes of this course unit are theoretical and practical. As a rule, the presentation of the theoretical concepts is followed by practical cases to demonstrate and discuss its application within specific organizational contexts.

The regular assessment of this course unit encompasses two components as follows:

- a) Constructive involvement in classes – 20%.
- b) Individual work (40%).
- c) Theoretical essay (40%).

Demonstration of the coherence between the teaching methodologies and the learning outcomes

The teaching methodologies followed in this course unit allow the progressive achievement of its learning objectives because it is considered the interdependence of contents and it is made use of case studies taking specific organizational contexts in order to support the learning process through time.

Bibliography (Mandatory resources):

Complexo Andaluz – Apartado 295 – 2001-904 SANTARÉM

Tel.: 243 303 200 – E-mail: correio@esg.ipsantarem.pt – URL: www.esg.ipsantarem.pt

Anthony, R. N., & Govindarajan, V. (2009). Management Control System, Sistem pengendalian manajemen, Buku 2.

Drury, C. (2018). *Cost and management accounting*. Cengage Learning.

Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2018). *Managerial Accounting*, 16th edition. New York City, NY: McGraw-Hill Education.