

## Accounting to Decision Making and Control

Code: ERAGT049 Acronym: ADMC

Occurrence: 2024/25 - 1S

Teaching Area: [Contabilidade](#)

### Hours Actually Taught

#### ERA-1-D

Theoretical and Practical: 30,00

### Teaching - Weekly Hours

Theoretical and Practical: 2,00

### Teaching - Responsibilities

				Teacher	Responsabilidade
Type	Teacher	Classes	Hours		
<a href="#">Theoretical and Practical</a>	Totals	1	2,00	Adriana Rodrigues Silva - ESGT	Responsável
	<a href="#">Adriana Rodrigues Silva - ESGT</a>		2,00		

### Learning outcomes and their compatibility with the teaching method (knowledge, skills and competencies to be developed by 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 and learning methodologies specific to the curricular unit articulated with the pedagogical model**

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.

### **Assessment**

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

- a) Constructive involvement in classes (50%).
- b) Individual work (50%).

### **Demonstration of the coherence of teaching and evaluation methodologies between the learning objectives of the curricular unit**

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)**

Anthony, R. N., & Govindarajan, V. (2020). *Management Control System*, Sistem pengendalian manajemen, Buku 2.

Drury, C., & Tayles, M. (2021). *Management and Cost Accounting* (11th ed.). Cengage Learning.

Garrison, R. H., Noreen, E. W., & Brewer, P. C. (2020). *Managerial Accounting* (16th ed). McGraw\_Hill Education.