Syllabus
2026 - 2027

TECHNICAL SHEET OF THE SUBJECT

Data of the subject	
Subject name	Management Accounting
Subject code	E000013563
Mainprogram	Bachelor's Degree in Business Analytics
Involved programs	Grado en Análisis de Negocios/Bachelor in Business Analytics y Grado en Relaciones Internacionales [Second year] Grado en Análisis de Negocios/Bachelor in Business Analytics y Grado en Derecho [Third year] Grado en Análisis de Negocios/Bachelor in Business Analytics [Second year] Grado en Admin. y Dirección de Emp. y Grado en Análisis de Negocios/Bachelor in Business Analytics [Second year]
Level	Reglada Grado Europeo
Quarter	Semestral
Credits	6,0 ECTS
Type	Básico
Department	Departamento de Gestión Financiera
Coordinator	Susana Josefa Gago Rodríguez
Schedule	Moodle search
Office hours	Further information in the classroom
Course overview	To integrate the learned content from the student's accounting and finance courses in such a manner that fosters the development of organizational and planning capabilities for problem identification. Through the utilization of extensive economic and financial data analysis techniques, construct a tool aimed at identifying, measuring, interpreting, simulating, planning, and controlling the economic phenomena originating within the enterprise. This tool facilitates decision-making processes.

Teacher Information	
Teacher	
Name	Fernando Hernández Sobrino
Department	Departamento de Gestión Financiera
EMail	fhernandez@icade.comillas.edu
Teacher	
Name	Florence Mendes Correia Carp Pînto Basto
Department	Departamento de Gestión Financiera
EMail	fpinto@comillas.edu
Teacher	
Name	Susana Josefa Gago Rodríguez
Department	Departamento de Gestión Financiera
Office	Alberto Aguilera 23 [OD-420]

EMail	sjgago@icade.comillas.edu
Phone	2850

SPECIFIC DATA OF THE SUBJECT

Contextualization of the subject

Contribution to the professional profile of the degree

The aim of this course is to develop students' knowledge and understanding of managerial accounting techniques to support management in planning, controlling, and monitoring performance across a variety of contemporary business contexts. In addition, students are expected to be able to identify ethical issues inherent in managerial accounting within big data environments and address them in a socially responsible manner.

Although not all students will specialize in accounting or pursue careers as management accountants or financial controllers- that is, not all students will be responsible for the preparation and dissemination of managerial accounting information within organizations—they will nevertheless require such information in their professional activities and to support decision-making related to specific projects. Through the completion of applied case studies and exercises that require teamwork and simulate the multicultural teams in which students are likely to work, students will apply different managerial accounting techniques to prepare written reports and participate in discussions addressing specific management challenges in big data environments. These activities will enable students to consolidate the skills required to effectively apply the knowledge acquired throughout the course.

In addition to developing the competencies described in this syllabus, upon completion of the course students will be able to communicate effectively using the language and concepts of managerial accounting and prepare technical reports. They will also be able to identify ethical issues associated with managerial accounting in big data environments and address them in a socially responsible manner, considering the ethical implications of disseminating managerial accounting information, including issues related to privacy and data security.

Prerequisites

Knowledge of Financial Accounting and Data Analysis.

Competencies - Objectives

Competences

CG01 Ability to organize and plan the identification of problems within big data environments.

CG03 Problem-solving and decision-making skills in big data environments, considering both quantitative and qualitative information.

CE02 Understanding of the fundamental determinants of business management, including the planning of objectives and activities, organization and control, functional areas, and relationships with the business environment. In addition, recognition of the leadership role that managers play in defining and managing these aspects.

CE08 Knowledge and understanding of management accounting in its analytical and predictive dimensions for managerial decision-making.

Learning outcomes

RA1: Ability to design and analyze a cost breakdown structure and planning tailored to the needs of each company for effective management decision-making.

THEMATIC BLOCKS AND CONTENTS

Contents - Thematic Blocks

Topic 1

The manager and managerial accounting

1. Major differences between management and financial accounting
2. Strategy and management accounting
3. Analysis of the value chain
4. Decision-making processes in planning and control
5. Management accounting guideliness
6. Organizational structure and financial controller
7. Professional ethics

Topic 2

Costs terms and purposes

1. Basic cost terminology
2. Variable costs verus fixed costs
3. Direct costs verus indirect costs
4. Inventoriable costs and period costs
5. Profitability of a product or service

Topic 3

Costing systems

1. Direct costing and variable costing
2. Cost-Volume-Profit analysis
3. Absorption costing
4. Inventory costing choices
5. Comparative income effects

Topic 4

ABM and target costing

1. Activity based costing (ABC)
2. Activity based management (ABM)
3. Target costing
4. Comparative income effects
5. Other costing systems

Topic 5

Master budget

1. The nature, purpose, and motivational implications of the budget
2. Operating budgets and standard costs
3. Budgets for job costing
4. Budgets for process costing

Topic 6

Budgetary control

1. Levels of budgetary control
2. Variance control in the flexible budget
3. Control of economic and efficiency variances
4. Analysis of variances and managerial decision-making

Topic 7

Responsibility accounting

1. Responsibility and controllability
2. Types of responsibility centers
3. Performance mesurement and compensation
4. Transfer pricing methods
5. Tax implications of transfer pricing

Topic 8

Performance mesurement

1. Financial information and ESG
2. Objectives and Key Results (OKR)
3. Balanced Scorecard (BSC)
4. Monitoring of Key Performance Indicators (KPI)

Topic 9

Sources of data, data analysis, and presenting information

1. Machine/sensor, transactional and human/social data sources
2. Internal versus external sources
3. Limitations of information
4. Sampling methods
5. Accounting reporting and data visualization

TEACHING METHODOLOGY

General methodological aspects of the subject

The teaching methodology will be based on the principles of the flipped classroom and student-centered learning, with a personalized approach tailored to the profile and needs of each student group.

In-class Methodology: Activities

La metodología en el curso 2026-2027 se basa en el método de la clase invertida (flipped classroom). En el aula el profesor se enfocará en asentar y avanzar en los conocimientos previos del estudiante, realizando exposiciones teóricas y requiriendo la participación activa del estudiante. Para ello hará uso tanto de recursos educativos accesibles a través del portal de la asignatura en Moodle: (http://sifo.comillas.edu/), lecciones magistrales, presentaciones individuales, etc., como de herramientas tecnológicas participativas en Blackboard o Teams, cuestionarios en Socrative, o Kahoot, etc. El estudiante conservará en un fichero (en Excel) su participación en todas las actividades presenciales, constituyendo este fichero su investigación y exploración de la asignatura. El control del progreso de la evaluación continua y el examen final se centrarán en monitorizar la adquisición de habilidades. El estudiante recibirá retroalimentación sobre su proceso de aprendizaje tras las citadas pruebas. El estudiante contará con dos modalidades de tutorías. La primera modalidad se desarrollará a través de un Foro de dudas abierto en el portal de la asignatura, en el que puede compartir y debatir con otros estudiantes. La segunda modalidad consistirá en tutorías de apoyo individuales presenciales con el profesor. El uso online en aula física de la “app” Wooclap en estas lecciones magistrales a través de la realización de preguntas de confirmación, ejercicios demo, o mini tests online, con un feedback instantáneo, no sólo informarán ontime sobre el progreso en el aprendizaje que están realizando los estudiantes, e incrementarán la participación activa del alumnado en la parte teórica de la asignatura sino que ofrecerán una retroalimentación inmediata al profesor sobre aquellos puntos a enfatizar y reforzar.

The methodology for the 2026-2027 academic year is grounded in the flipped classroom approach. During class time, the instructor will focus on solidifying and advancing students' prior knowledge through theoretical explanations and requiring active participation. This will involve utilizing educational resources accessible via the course portal on Moodle (http://sifo.comillas.edu/), delivering lectures, individual presentations, etc., as well as interactive technological tools on Blackboard or Teams, quizzes on Socrative or Kahoot, etc.

Students will maintain a file (in Excel) documenting their participation in all in-person activities, constituting their investigation and exploration of the subject matter. Continuous assessment progress monitoring and the final exam will primarily assess skill acquisition. Feedback on the learning process will be provided to students following these assessments.

Two forms of tutoring will be available to students: an open forum for questions and discussions on the course portal, and individual in-person support sessions with the instructor. The use of the Wooclap app during lectures in physical classrooms, through confirmation questions, demo exercises, or online mini-tests with instant feedback, will not only inform students about their learning progress in real-time and enhance their active participation in the theoretical aspect of the course but also offer immediate feedback to the instructor on areas to emphasize and reinforce.

Non-Presential Methodology: Activities

La clase invertida convierte al estudiante en el protagonista del proceso de aprendizaje bajo la guía del profesor. Previamente a la clase, el estudiante realizará una serie de tareas asignadas por el profesor (lectura del manual, solución en grupo de un ejercicio o caso, etc.) que hará llegar a éste. Estas tareas permiten tanto la consolidación de los conocimientos previos del estudiante como su adquisición de nuevos conocimientos. El estudiante conservará en su fichero en Excel también esta actividad previa. Para apoyar estas actividades de autodesarrollo, realizadas de forma autónoma por el estudiante, éste contará con la posibilidad de debatir en el Foro de dudas de la asignatura. Dado que el estudiante está construyendo el conocimiento por sí mismo fuera del aula, la asistencia del profesor en estas tareas previas se limitará a intervenciones muy puntuales y esporádicas.

The flipped classroom model places the student as the protagonist of the learning process under the guidance of the instructor. Prior to class, students will complete a series of tasks assigned by the teacher (such as reading the manual, solving group exercises or cases, etc.) and submit them. These tasks facilitate both the consolidation of students' prior knowledge and the acquisition of new knowledge. The student will also document these pre-class activities in their Excel file. To support these self-development activities, carried out autonomously by the student, they will have the opportunity to engage in discussions in the course's forum for questions. Since the student is constructing knowledge by themselves outside the classroom, the teacher's assistance in these pre-class tasks will be limited to very specific and sporadic interventions.

SUMMARY STUDENT WORKING HOURS

IN-PERSON:

1. Expository Lessons: 20.00 hours
2. Exercises and Case Study Problem Solving: 40.00 hours

NON-PRESENTIAL: Individual and/or group study, and organized reading: 90.00 hours

EVALUATION AND CRITERIA

Actividades de evaluación (Activities)	Criterios de evaluación (Criteria)	Peso (Weight)
(Participation in preparatory activities involving document review, research, and exploration	For each activity, the instructor will publish the assessment rubric	20
Engagement	For each activity, the instructor will publish the assessment rubric	10
Monitoring of continuous assessment progress	Once the assessment activity has been announced- and coordinated if more than one class group exists within a degree program, the instructor will publish the corresponding assessment rubric.	20
Final examination	Once the examination format has been communicated- and coordinated if more than one class group exists within a degree program, the instructor will publish the corresponding assessment rubric	50

Ratings

The application of the assessment algorithm based on the activities described above will determine the final grade for the ordinary examination period. Although successful completion of the course requires a balanced performance in both continuous assessment and the final examination, students do not necessarily need to pass the final examination with a grade of 5 out of 10 to pass the course. Students who obtain a failing grade above 4 out of 10 may also pass the course, as particular importance is given to their commitment and consistent engagement in daily coursework through continuous assessment. However, failure to attend more than one-third of the scheduled in-person class hours for a course will result in the student being unable to sit the final examination during the ordinary examination period of the same academic year. This assessment algorithm for the ordinary examination period will be adjusted in exceptional cases authorized by university authorities. Regarding the extraordinary examination period, two grades will be calculated for each student, and the higher of the two will be used as the final grade. The first grade will incorporate the student’s work completed during the continuous assessment period and will be calculated by applying the ordinary assessment algorithm, replacing the ordinary final examination grade with the extraordinary final examination grade. The second grade will be calculated entirely (100%) based on the extraordinary final examination.

The use of Artificial Intelligence (AI) tools to create complete assignments or substantial parts of assignments, without citing the source or tool used, or without explicit authorization in the assignment guidelines, will be considered plagiarism and will be subject to the provisions established in the University's General Regulations.

WORK PLAN AND SCHEDULE

Activities				Date of realization	Delivery date
Theoretical class	**Practical class**	**Tutorial**	**Assessment**		
Presentation	Topic 1	Forum	Participation	W1	/W1
Topic 1	Topic 2	Forum	Participation	W2	W2
Topic 2	Topic 3	Forum	Participation	W3	W3
Topic 3	Topic 3	Forum	Participation	W4	W4
Topic 4	Topic 4	Forum	Participation	W5	W5
Topic 4	Monitoring	Forum	Participation Monitoring	W6	W6
Monitoring	Topic 5	Forum	Monitoring Participation	/W7	W7

Theoretical class	Practical class	Tutorial	Assessment		
Topic 5	Topic 5	Forum	Participation	W8	W8
Topic 6	Topic 6	Forum	Participation	W9	W9
Topic 6	Topic 7	Forum	Participation	W10	W10
Topic 7	Topic 7	Forum	Participation	W11	W11
Topic 8	Topic 8	Forum	Participation	W12	W12
Topic 8	Topic 9	Forum	Participation	W13	W13
Topic 9	Summary	Forum	Participation	W14	W14

BIBLIOGRAPHY AND RESOURCES

Basic Bibliography

Cost Accounting: A Managerial Emphasis by Charles T. Horngren, Srikant M. Datar, and Madhav V. Rajan. (17th Edition)

Course materials preparedby the instructors and made available throughthe course resourceportal on Moodle(http://sifo.comillas.edu/).

Complementary Bibliography

FULLANA BELDA, C; PAREDES ORTEGA, J. L. (2011) Manual de Gestión de Costes. Madrid. IT&FI.