

Syllabus - Management Accounting  
Bachelor's in Gastronomy and Culinary Innovation  
Academic Year 2025–2026

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## COURSE TECHNICAL DATA

Full Name	Management Accounting
Code	E000014024
Program	Bachelor's in Gastronomy and Culinary Innovation [Third Year]
Level	Official European Bachelor's Degree
Semester	Semester-based
Credits	3.0 ECTS
Type	Compulsory (Bachelor's)
Department / Area	Department of Financial Management
Coordinator	Tutor: Carmen Fullana Belda – c.fullana@comillas.edu
Schedule	See website
Office Hours	By email appointment

## Course Description

The Management Accounting course equips students with the knowledge, skills, and tools to understand, interpret, and prepare accounting information for the internal management of gastronomic businesses. Through the study of cost calculation systems, budget control, and performance evaluation, it fosters a critical view of economic efficiency and strategic decision-making based on cost data.

## INSTRUCTOR INFORMATION

Name	Carmen Fullana Belda
Department / Area	Department of Financial Management
Office	Alberto Aguilera 23 [OD-415]
Email	c.fullana@icade.comillas.edu
Phone	2456

## **COURSE SPECIFICS**

### **Context and Contribution to Degree Profile**

This course provides Gastronomy and Culinary Innovation graduates with the basic knowledge required to understand costs, plan expenses, and interpret the economic data of a restaurant business. The objective is to help students make everyday decisions wisely and manage their professional activity's resources efficiently.

### **Prerequisites**

Basic knowledge of financial accounting, economics, and elementary use of Excel spreadsheets.

## **COMPETENCIES AND LEARNING OUTCOMES**

### **General Competency**

CG05 – Ability to think and manage strategically in the gastronomic context.

Learning Outcome RA1: Identifies, defines, and explores specific problems in the field of study logically and coherently within a suitable analytical framework.

### **Specific Competency**

CE19 – Understand and analyze accounting as an information system for the company's economic and financial situation and performance for decision-making.

Learning Outcomes:

RA1: Identifies the information needs of internal users of accounting.

RA2: Understands the classification of costs into direct and indirect, and the basics of cost models and their assignment to production and internal results.

### **Learning Outcomes**

1. Analysis and Approach to Accounting Problems in Restaurants (CG05, CE19)
2. Recognition of Internal Information Needs (CE19)
3. Classification and Application of Different Types of Costs (CE19)
4. Cost Allocation and Preparation of Basic Management Reports (CE19)
5. Use of Basic Economic Analysis Tools (CG05, CE19)

## COURSE CONTENT

### Module 1: Introduction to Management Accounting

Topic 1: Concepts and Objectives of Management Accounting

### Module 2: Concept and Types of Costs

Topic 2: Concept and Classification of Costs

Topic 3: Cost Allocation and Determination in Restaurants

Topic 4: Performance Analysis and Profitability

### Module 3: Basic Control Tools

Topic 5: Budgets and Variance Analysis

Topic 6: Management Decision-Making in Restaurants

## TEACHING METHODOLOGY

### In-Person Activities

Lectures: Presentation of theory and study guidance using PPT, Word, Excel, videos, etc.

Computer Lab Work: Hands-on sessions with Excel for exercises such as cost sheets, budgets, variance analysis, etc.

### Independent Study Activities

1. Pre- and post-study of theoretical content.
2. Completion of practical exercises to be reviewed in class.

## EVALUATION AND GRADING CRITERIA

Assessment Activity	Evaluation Criteria	Weight
Final Exam	Correctness, Concept Mastery, Coherence	60%
Practical Activities / Problem Solving	Correctness, Concept Mastery, Coherence	20%
Active Participation in Class	Concept Mastery, Clarity in Explanations	20%

### Grading Policy

Grades range from 0 to 10: Fail (0–4.9), Pass (5–6.9), Merit (7–8.9), Distinction (9–10).

To pass the regular session, students must score at least 4.5/10 in the final exam.

Extraordinary session formula: Final Grade =  $0.7 \times \text{Final Exam} + 0.3 \times \text{Continuous Assessment}$  (20% Practical + 20% Participation).

From the third exam sitting onward, only the final exam grade counts.

### **CLASS ATTENDANCE**

As per University Regulations, lack of attendance may result in the loss of the right to take ordinary or extraordinary exams.

### **USE OF CHATGPT OR OTHER AI TOOLS**

"Using AI to generate full assignments or significant parts thereof without citing the tool or obtaining explicit permission as stated in the task instructions will be considered plagiarism and will be regulated according to the University's General Regulations."

## **BIBLIOGRAPHY AND RESOURCES**

### **Basic Bibliography**

- Fullana Belda, C.; Paredes Ortega, J. L. (2011). Cost Management Manual. Madrid: IT&FI.
- Ojugo, Clement (2017). Cost Control in Catering. Paraninfo.
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- Buendía Carrillo, D.; García Meca, E. (Eds.). (2016). Practical Cases in Management Accounting. Madrid: Pirámide. ISBN: 978-84-368-3599-1

### **Additional Resources**

- [www.aeca.es](http://www.aeca.es)
- <http://aaahq.org/index.cfm>
- <http://maaw.info/AAAMain.htm>
- <http://www.observatorio-iberoamericano.org/>

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