

ADENDA A LA GUÍA DOCENTE

ASIGNATURA: Contabilidad de Gestión

GRADO EN:

Grado en Administración y Dirección de Empresas (E-2)
Grado en Administración y Dirección de Empresas (E-2) - Bilingüe en inglés
Grado en Administración y Dirección de Empresas con Mención en Internacional (E-4)
Grado en Administración y Dirección de Empresas y Grado en Derecho (E-3 16)
Grado en Administración y Dirección de Empresas y Grado en Derecho (E-3)
Grado en Administración y Dirección de Empresas y Grado en Relaciones Internacionales (E-6)

Grado en Ingeniería en Tecnologías de Telecomunicación y Grado en ADE
Grado en Ingeniería en Tecnologías Industriales y Grado en Administración y Dirección de Empresas

CURSO: 2020-2021

PROFESOR-A: Carmen Fullana Belda (coordinadora); Carmen Bada Olan; Marie Anne Lorain; Susana Gago Rodríguez.

Mientras duren las restricciones por motivos sanitarios derivadas del COVID19, la actividad docente se desarrollará en un formato “bimodal”, es decir, simultáneamente de forma presencial física, con el 50% de los estudiantes en el aula presencial, y de forma virtual con el resto de los estudiantes matriculados en la asignatura, mediante retransmisión síncrona por videoconferencia.

No obstante, se tratará de primar al máximo la presencialidad física de los estudiantes atendiendo, por un lado, al número de alumnos matriculados por asignatura/grupo y, por otro, a las capacidades de las aulas, por lo que, si el número de alumnos matriculados no supera 25/30 podría desarrollarse la docencia de forma presencial física completa o casi enteramente.

La metodología de enseñanza-aprendizaje y los sistemas de evaluación previstos serán los que constan en la guía docente del curso. Solamente en el caso de cambios en la situación sanitaria derivada del Covid-19, podrían verse afectados en algún modo estos elementos, en cuyo caso se diseñará y publicará una nueva adenda para reflejar cualquier tipo de modificación.

I. SUBJECT TECHNICAL SPECIFICATION

Subject Data	
Title	Managerial Accounting
Degree	Double Degree program in Law and Degree in Business Administration (E3) plan 2016 Degree in Business Administration (E2- E2 bil-E4) plan 2015 Degree in Business Administration (E2-E2 bil-E4) plan 2015 Double-Degree program in Business Administration and International Relations (E-6) plan 2015 Dual Degree program in Engineering for Industrial Technologies and Bachelor in Business Administration (GITI-ADE) and Bachelor degree in Engineering in Telecommunications and Technologies (GITT-ADE)
Year	3º E3 (Plan 2016) 2º E2/ E2bil/E4/E6 (plan 2015) 4º GITI-ADE / GITT-ADE
Type	Four-months duration E3 (first four-months period) E2/ E2 bil/E4/E6 (second four-months period) GITI-ADE (first four-months period)
ECTS Credits	6
Department	Finance Management
Area	Accounting
Teachers	Carmen Fullana Belda, Marie Anne Lorain, Carmen Bada Olan, Susana Gago Rodríguez

Teachers data	
Professor	Carmen Fullana Belda (Course Coordinator)
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Datos del profesorado	
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Profesor	Susana gago Rodríguez
Grupo	
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Despacho	

Datos del profesorado	
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Profesor	
Grupo	
e-mail	
Despacho	-----

Objectives and contribution to professional qualification

The Managerial Accounting subject comprises, along with the Finance Accounting subject, which the student already knows from prior courses, the base or main body of the financial informational system at any company.

The main purpose of the course is to make the student able to fully digest the problem solving methodology specific from the internal Accounting. In order to achieve that, it will be necessary in one hand that the student deeply understands the basic problem posed by the value creation process in an enterprise and, in the other hand, to give the student the capability of handle with ease the diverse ways of practical resolution given by the different Cost Accounting Models.

At the end of the course, students should be able to internalize the mentioned models and to demonstrate the ownership of a professional approach to the business problems, at least in their first stages of development.

II. ISSUES AND CONTENTS

BLOCK 1: THE BASIC MODEL OF COSTS ACCUMULATION AND RESULTS OBTENTION IN MANAGERIAL ACCOUNTING

Subject 1: MANAGERIAL ACCOUNTING AND COSTS OBTENTION AND ANALYTICAL RESULTS BASIC MODEL

- Company's accounting policies.
- Definition, objectives and users of internal accounting
- The concept of cost
- General process of costs production: functions-based approach and the functional profit and loss account with complete costs: the basic template
- The company organization in functional areas: basic functions that compose the business activity
- Cost elements classification based in cost objects: the direct and indirect costs
- Tracing of direct costs
- Allocation of indirect costs into the functions: the allocation keys
- Manufacturing cost calculation
- Costs in the operating income: the manufacturing cost of sales, the distribution cost and the administration cost.
- Function-based profit and loss account

Subject 2: THE STOCKS IN THE PRODUCTION PROCESS

- The stocks in the General Accounting Plan.
- Stocks control: the permanent inventory
- Stocks entry cost
- Stocks exit cost: FIFO/LIFO/WAC models
- Stock's costs or possession costs

Subject 3: SECTIONS BASED ACCOUNTING

- The section concept
- Section types
- Sections activity measure: the work-unit
- Primary allocation to the sections of product indirect costs
- Secondary allocation of indirect costs: costs assignments
- Sections-based Accounting general framework: cost allocation foundations

BLOCK 2: COST MODELS DEPLOYMENT

Subject 4: ONGOING PRODUCTION VALUATION

- The concept of ongoing job
- Final stocks of ongoing products: equivalent production
- Initial stocks of ongoing products: weighted average costs methods. Cost allocation foundations

Subject 5: PROCESSES COST SYSTEMS . THE MULTIPHASE PRODUCTION

- The multiphase production
- Multiphase processes: concept and semi-finished products management

Subject 6: FULL COSTING MODEL LIMITATIONS: COSTS VARIABILITY

- Contributions and limitations of the full costing model
- Costs variability
- Costs classification based on their variability
- Full costing model adjustments due to the activity variation: the rational allocation model

Subject 7: THE VARIABLE COSTS MODEL (DIRECT COSTING) AND THE COST-VOLUME-BENEFIT ANALYSIS

- Variable costs model foundations (direct-costing)
- The profit and loss account
- Advantages and disadvantages
- Break-even point
- Break-even point consequences: profitability analysis
- Break-even point adjustment to the real-life working environment: multiproduct businesses.
- Business decisions

BLOCK 3: ACTIVITIES AND BUDGETS

Subject 8: ACTIVITIES BASED COSTS. THE ABC MODEL

- The full costing (sections-based) model and the work-unit opacity
- ABC model foundations
- The activity concept

Subject 9: BUDGETS: STANDARD COSTS AND DEVIATIONS

- The business planning system
- The Budget elaboration process
- Budgets types
- Budgeting and business Management based on ABC (ABB, ABM)
- Standard costs
- Deviation analysis

III. BIBLIOGRAPHY AND RESOURCES

Basic Bibliography

Textbooks

FULLANA BELDA, C; PAREDES ORTEGA, J. L. (2020) Cost Management Manual. Madrid. Universidad P. Comillas

CHARLES HORNGREN / SRIKANT M. DATAR / MADHAV V. RAJAN (2015) Cost Accounting. A Managerial Emphasis.

Websites

<http://www.pearsonmylabandmastering.com/global/myaccountinglab/>

www.aeca.es

<http://aaahq.org/index.cfm>

<http://maaw.info/AAAMain.htm>

<http://www.observatorio-iberoamericano.org/>

Others resources

Materials on subject website

Complementary Bibliography

Textbook

Barfield, Jesse T.; Raiborn, Cecily A.; Kinney, Michael R.(2002) Cost Accounting: Traditions and Innovations 5th ed. Thomson-South-Western Pub.

FULLANA BELDA, C.; PAREDES ORTEGA, J.L. (2017). Casos prácticos de Gestión de Costes. Madrid. Pirámide. (ISBN: 978-84-368-3696-7). Con material complementario en www.edicionespiramide.es

BUENDÍA CARRILLO, D.; GARCÍA MECA, E. –coordinadores- (2016). Casos Prácticos de Contabilidad de Gestión. Madrid. Pirámide. (ISBN: 978-84-368-3599-1). Con material complementario en www.edicionespiramide.es.

IV. EVALUATION

The evaluations will be done in person, even in bimodal teaching format, unless they are not allowed by the academic authorities and must be done online (using Respondus or a similar tool).

			%
Comprehensive exercise in excel toward the end of the semester			20 %
Participation and assistance			10 %
Different tests and quizzes along the semester			20 %
Final Exam			50 % It is necessary to obtain a minimum grade of 4 so that an average grade is made with the rest of the grades obtained throughout the course. If not, the final grade for the course will be exclusively that obtained in the final exam.

If the student does not present, for medical justified reasons, any of the tests or quizzes along the semester (weighting 20%) then the weight of the failed test or quiz will be transfer to the final exam. When the student does not present the comprehensive exercise in excel toward the end of the semester (weighting 20%), because of a medical justified cause, she or he automatically passes to MODE 2 that is explain in the next item.

Exams are scheduled for a particular day and there are no make-up exams. When a student fails to present an exam and she or he does not have the proper medical justification, the failed test will be graded with zero. Medical justifications should be for the particular day the exam was scheduled.

•MODE 2: CRITERIA FOR STUDENTS THAT DO NOT FOLLOW THE CONTINUOUS EVALUATION. STUDENTS UNDER THIS SCENARIO WILL

HAVE ONLY ONE EXAM CONSISTING ON A PRACTICAL EXERCISE AND A TEST.

This unique test counts for the total of the semester's grade (grades on previous tests, quizzes and exams are erased from the final grade).

In order to pass this exam, the student need to get a minimum score of 4 out of 10 possible points in the exercise. If the student does not get the minimal grade in the exercise then:

- The part of the final exam related to the exercise is considered totally failed.
- The class is considered failed regardless the grades from the continuous evaluation.

¹ Students that are not in continuous evaluation are:

- STUDENTS WITH SCHOLAR DISPENSE FOR THE NORMAL CALL IN MAY. (students repeating course, students from Comillas in an Exchange program that fail to pass the course in the foreign university)
- STUDENTS OF THE NORMAL CALL THAT LOST THE CONTINUOUS EVALUATION (with a justified medical reason)
- And STUDENTS THAT WILL SIT ON THE NORMALL CALL IN JUNE.