

## Guía docente / *Course Syllabus*

2018-19

### 1. Descripción de la Asignatura / *Course Description*

Asignatura <i>Course</i>	CONTABILIDAD DE GESTIÓN (docencia en inglés)
Códigos <i>Code</i>	504028; 902051
Facultad <i>Faculty</i>	Facultad de Ciencias Empresariales
Grados donde se imparte <i>Degrees it is part of</i>	Grado en Administración y Dirección de Empresas (Inglés); Doble Grado en Administración y Dirección de Empresas (Inglés) y Derecho
Módulo al que pertenece <i>Module it belongs to</i>	Contabilidad y finanzas
Materia a la que pertenece <i>Subject it belongs to</i>	Contabilidad de gestión
Departamento responsable <i>Department</i>	Economía Financiera y Contabilidad
Curso <i>Year</i>	3º
Semestre <i>Term</i>	2º
Créditos totales <i>Total credits</i>	6
Carácter <i>Type of course</i>	Obligatoria
Idioma de impartición <i>Course language</i>	Inglés
Modelo de docencia <i>Teaching model</i>	C1

Clases presenciales del modelo de docencia C1 para cada estudiante: 23 horas de enseñanzas básicas (EB), 22 horas de enseñanzas prácticas y de desarrollo (EPD) y 0 horas de actividades dirigidas (AD). Hasta un 10% de la enseñanza presencial puede sustituirse por docencia a distancia (también presencial, pero posiblemente asincrónica), de acuerdo con la programación de la Asignatura publicada antes del comienzo del curso.

*Number of classroom teaching hours of C1 teaching model for each student: 23 hours of general teaching (background), 22 hours of theory-into-practice (practical group tutoring and skill development) and 0 hours of guided academic activities. Up to 10% of face-to-face sessions can be substituted by online teaching, in accordance with the course schedule published before it begins.*

## 2. Responsable de la Asignatura / *Course Coordinator*

Nombre <i>Name</i>	Juan Manuel Ramón Jerónimo
Departamento <i>Department</i>	Economía Financiera y Contabilidad
Área de conocimiento <i>Field of knowledge</i>	Economía Financiera y Contabilidad
Categoría <i>Category</i>	Profesor Contratado Doctor
Número de despacho <i>Office number</i>	7.2.18
Teléfono <i>Phone</i>	954349177
Página web <i>Webpage</i>	<a href="https://www.upo.es/defc/personal/jmramjer/">https://www.upo.es/defc/personal/jmramjer/</a>
Correo electrónico <i>E-mail</i>	<a href="mailto:jmramjer@upo.es">jmramjer@upo.es</a>

## 3. Ubicación en el plan formativo / *Academic Context*

Breve descripción de la asignatura <i>Course description</i>	Management Accounting course belongs to Module V:Accounting and Finance, and its main aim is to provide the basics concepts, the techniques needed for costing, and analysis and use of management accounting information in the process of planning and control. As an practical aim this course is to show which cost data is crucial to measure product, service and customers costs, enabling them to develop planning, control processes and decision making in different organizations.
Objetivos (en términos de resultados del aprendizaje) <i>Learning objectives</i>	<ul style="list-style-type: none"><li>- To introduce students to Management Accounting as a part of Accounting that gathers the information needs of internal users.</li><li>- To deepen the study of internal economic flows of the company and analyze the internal value movements of products and services costing.</li><li>- Understand the role of management accounting in the process of planning and control.</li></ul>
Prerrequisitos <i>Prerequisites</i>	There is no formal prerequisite to take the course.
Recomendaciones <i>Recommendations</i>	It is recommended to have acquired the knowledge and skills in the previous course "Introduction to Financial Accounting" from the second term of the first year of this Degree. Where it explains the distinction between concepts such as asset / liability, expense / income and insights on accrual. Since the initial information with which is considered in cost calculation come from the Financial Accounting, familiarity with the basic concepts of this field is essential to face the decisions that are derived from cost systems. Finally, for the proper pursuit of the course, it is recommended continued access to the Virtual Classroom course.
Aportaciones al plan formativo <i>Contributions to the educational plan</i>	Training students to the use of internal company information, and analyse of internal value movements to products and services costing. It also aims to provide a broad view of how the internal information may be used in the budgeting process and in business

decision making. To familiarize students with business reality, emphasizing the importance of good accounting practices, ethics and social responsibility in the company.

Shown that, although it is not currently mandatory for companies to have a cost accounting system, the business characteristics and environment compose necessary for managers to obtain information on the cost of products or services offered and the activities that they develop. Therefore, the relevant of provide this knowledge to anyone who will play a managerial position in the future.

#### 4. Competencias / Skills

<p>Competencias básicas de la Titulación que se desarrollan en la Asignatura <i>Basic skills of the Degree that are developed in this Course</i></p>	<p>CB2 - Que los estudiantes sepan aplicar sus conocimientos a su trabajo o vocación de una forma profesional y posean las competencias que suelen demostrarse por medio de la elaboración y defensa de argumentos y la resolución de problemas dentro de su área de estudio</p> <p>CB3 - Que los estudiantes tengan la capacidad de reunir e interpretar datos relevantes (normalmente dentro de su área de estudio) para emitir juicios que incluyan una reflexión sobre temas relevantes de índole social, científica o ética</p> <p>CB4 - Que los estudiantes puedan transmitir información, ideas, problemas y soluciones a un público tanto especializado como no especializado</p> <p>CB5 - Que los estudiantes hayan desarrollado aquellas habilidades de aprendizaje necesarias para emprender estudios posteriores con un alto grado de autonomía</p>
<p>Competencias generales de la Titulación que se desarrollan en la Asignatura <i>General skills of the Degree that are developed in this Course</i></p>	<p>CGI1 - Capacidad de análisis y síntesis</p> <p>CGI2 - Capacidad de organización y planificación</p> <p>CGI7 - Capacidad para la resolución de problemas.</p> <p>CGI8 - Capacidad para tomar decisiones</p> <p>CGI9 - Habilidad para analizar y buscar información proveniente de fuentes diversas</p> <p>CGP1 - Capacidad para trabajar en equipo</p> <p>CGP4 - Habilidad en las relaciones personales</p> <p>CGP6 - Capacidad crítica y autocrítica</p> <p>CGS3 - Capacidad de aprendizaje autónomo</p> <p>CGS4 - Creatividad</p> <p>CGS5 - Motivación por la Calidad</p> <p>CGS8 - Liderazgo</p>
<p>Competencias transversales de la Titulación que se desarrollan en la Asignatura <i>Transversal skills of the Degree that are developed in this Course</i></p>	<p>CT1 - Comunicación oral y escrita en castellano.</p> <p>CT2 - Comunicación oral y escrita en una lengua extranjera.</p> <p>CT4 - Conocimientos de informática relativos al ámbito de estudio.</p> <p>CT6 - Compromiso ético en el trabajo.</p>
<p>Competencias específicas de la Titulación que se desarrollan en la Asignatura <i>Specific competences of the Degree that are developed in the Course</i></p>	<p>CE01 - Elaborar un diagnóstico de la situación y resultados de la empresa, identificar y diagnosticar problemas empresariales, modelarlos y ofrecer soluciones de forma razonada</p> <p>CE04 - Desempeñar las funciones básicas que conforman el proceso de administración: planificación, dirección, organización y control.</p> <p>CE05 - Entender las perspectivas más relevantes en el estudio de las organizaciones</p> <p>CE12 - Conocer los sistemas de información como apoyo a la</p>

	<p>dirección y las funciones de los mismos: planificación, análisis, diseño e implantación de los sistemas de información</p> <p>CE13 - Comprender el papel y funcionamiento del sistema de información contable en la empresa, las operaciones de explotación, de inversión y financiación realizadas por la empresa; identificar las fuentes de información contable relevantes y su contenido; relacionar la contabilidad con otras materias a través del papel de los estados contable</p> <p>CE15 - Diseñar un sistema de contabilidad de gestión, interpretar, utilizar y analizar la información procedente del sistema implantado para su aplicación a la gestión de las organizaciones</p>
<p>Competencias particulares de la asignatura, no incluidas en la memoria del título</p> <p><i>Specific skills of the Course, not included in the Degree's skills</i></p>	<p>Cognitive (Knowledge):</p> <ul style="list-style-type: none"> <li>- Identify and interpret cost data in the internal movement of values</li> <li>- Identify and interpret the information in the budget process</li> <li>- Identify and interpret relevant information for decision making in the short to medium term</li> </ul> <p>Procedural / Instrumental (Know how):</p> <ul style="list-style-type: none"> <li>- Students must receive training that enables them to determine, use and analyze the control information the management to optimize decision-making within the organization.</li> </ul> <p>Attitudinal (self):</p> <ul style="list-style-type: none"> <li>- Analytical rigorous.</li> <li>- Methodical behavior.</li> <li>- Ethical-accounting behavior</li> </ul>

### 5. Contenidos de la Asignatura: temario / *Course Content: Topics*

TEMA 1	AN INTRODUCTION TO MANAGEMENT ACCOUNTING
1.1	Main purposes of accounting systems.
1.2	Differences between management and financial accounting.
1.3	Management accounting: Definition and objectives.
1.4	Organization structure and accounting information flows.
1.5	Costs and Costs Terminology
1.6	Cost classification.
1.7	Income, margin and profit concepts.
1.8	Costing systems
1.8.1	<i>Introduction</i>
1.8.2	<i>Costing systems based on level of aggregation</i>
1.8.3	<i>Costing systems relative to timely</i>
TEMA 2	DIRECT COSTS AND INDIRECT COST ALLOCATION PROCESS
2.1	Raw material costs
2.1.1	<i>Concept and classification</i>
2.1.2	<i>Purchasing process</i>
2.1.3	<i>Measuring Cost of purchasing</i>
2.2	Labour costs
2.3	Indirect costs
2.4	Adding value along production process
2.5	Cost allocation in production process
2.5.1	<i>Inorganic model of cost accumulation</i>
2.5.2	<i>Organic model and cost allocation in the centres</i>

2.6	Cost allocation bases
2.7	Allocation of Support-Department costs
TEMA 3	COSTING PROCESS
3.1	Introduction
3.2	Sources of information in costing process
3.3	Costing stages
3.4	Cost accounting statements: Functional operating account and analytical statement
3.5	Incorporation
3.6	Joint Products and Byproducts
3.7	Process costing
3.8	Spoilage, rework, and scrap
TEMA 4	ACTIVITY-BASED COSTING
4.1	Introduction
4.2	Limitations of traditional costing systems: Improving costing
4.3	Main concepts of activity based costing
4.4	Cost Hierarchies: Classification of activities
4.5	Cost drivers
4.6	Activity based-costing process
4.7	Comparing costing methods
TEMA 5	BUDGET AND RESPONSIBILITY ACCOUNTING
5.1	Introduction
5.2	Budgets and the Budgeting Cycle
5.3	Master Budget steps
5.4	Advantages of the budget
5.5	Budget and responsibility accounting
5.6	Budget and the organization
5.7	Static and flexible budgets
TEMA 6	MANAGEMENT CONTROL. CALCULATE AND ANALYSE OF VARIANCES
6.1	Management control: variances in static and flexible budgets
6.2	Standard costing
6.3	Establishing standards
6.4	Typology of standards
6.5	The standards as motivational tool
6.6	Calculate direct cost variances
6.7	Analysis of direct cost variances
6.8	Calculate and analyse of overhead cost variances
6.9	Variances and planning

## 6. Metodología y recursos / *Methodology and Resources*

Metodología general  
*Methodology*

The working method used by the faculty of this course is based mainly on lectures and make different practical activities during the various sessions. The course is taught in 2 weekly sessions of 90 minutes each week of the semester. Each week will have a

	meeting of basic education (EB) to be taught the whole group (60 students) and a practical teaching session and Development (EPD) in which the group is divided into three subgroups (20 students).
Enseñanzas básicas (EB) <i>General teaching</i>	EB sessions will be used both in lectures that introduce the basic knowledge of each subject, at all times to promote dialogue and discussion with students, as well as solving practical exercises on concepts.
Enseñanzas prácticas y de desarrollo (EPD) <i>Theory-into-practice</i>	EPD sessions normally are devoted to practical activities and cases provided for each topic, which should have been prepared in advance by students for later resolution in class, either by the teacher or by students.
Actividades académicas dirigidas (AD) <i>Guided academic activities</i>	NA

### 7. Criterios generales de evaluación / *Assessment*

Primera convocatoria ordinaria (convocatoria de curso) <i>First session</i>	<p>El 50% de la calificación procede de la evaluación continua. El 50% de la calificación procede del examen o prueba final. The evaluation of different teaching activities will be performed according to the following criteria:</p> <p>The content and skills acquired in sessions Practices Development Learning (EPD) represent 50% of the overall grade and will be subject to continuous assessment through the various activities during the course without possibility of recovering this note in reviewing the notice of course, except in cases covered by the rules of student evaluation of Grade UPO. The evaluation of different teaching activities will be performed according to the following criteria: The content and skills acquired in the sessions of Basic Learning (EB) represent 50% of the overall grade and will be evaluated through a theoretical and practical final exam. This will have a final exam score of 5 points. However, require a minimum of 2 points in order to pass the course.</p>
Segunda convocatoria ordinaria (convocatoria de recuperación) <i>Second session (to re-sit the exam)</i>	<p>The evaluation of different teaching activities will be performed according to the following criteria: The content and skills acquired in the sessions of Basic Learning (EB) represent 50% of the overall grade and will be evaluated through a theoretical and practical final exam. This will have a final exam score of 5 points. However, require a minimum of 2 points in order to pass the course. The content and skills acquired in sessions Practices Development Learning (EPD) represent 50% of the overall grade and will be evaluated using two alternative models: (a) Continuous Assessment Model, through various activities during the course. (b) Model for Summative Evaluation: The student may decide to perform a single practical examination on the same date that the examination of EB, similar to the activities in class content.</p>
Convocatoria extraordinaria de noviembre <i>Extraordinary November session</i>	<p>Se activa a petición del alumno siempre y cuando éste esté matriculado en todas las asignaturas que le resten para finalizar sus estudios de grado, tal y como establece la Normativa de Progreso y Permanencia de la Universidad. Se evaluará del total de los conocimientos y competencias que</p>

	<p>figuren en la guía docente del curso anterior, mediante el sistema de prueba única.</p> <p>The subject is overcome with a mean equal to or greater than 5 points.</p>
<p>Crterios de evaluación de las enseñanzas básicas (EB)</p> <p><i>General teaching assessment criteria</i></p>	<p>Durante la evaluación continua: This information will be published in the specific part of the course.</p> <p>Durante el examen o prueba final (1ª convocatoria): This information will be published in the specific part of the course.</p> <p>Durante el examen o prueba final (2ª convocatoria): This information will be published in the specific part of the course.</p>
<p>Crterios de evaluación de las enseñanzas prácticas y de desarrollo (EPD)</p> <p><i>Theory-into-practice assessment criteria</i></p>	<p>Durante la evaluación continua: This information will be published in the specific part of the course.</p> <p>Durante el examen o prueba final (1ª convocatoria): This information will be published in the specific part of the course.</p> <p>Durante el examen o prueba final (2ª convocatoria): This information will be published in the specific part of the course.</p>
<p>Crterios de evaluación de las actividades académicas dirigidas (AD)</p> <p><i>Criteria of assessment of guided academic activities</i></p>	<p>Durante la evaluación continua: This information will be published in the specific part of the course.</p> <p>Durante el examen o prueba final (1ª convocatoria): This information will be published in the specific part of the course.</p> <p>Durante el examen o prueba final (2ª convocatoria): This information will be published in the specific part of the course.</p>
<p>Puntuaciones mínimas necesarias para aprobar la Asignatura</p> <p><i>Minimum passing grade</i></p>	<p>1ª convocatoria: The subject is overcome with a mean equal to or greater than 5 points.</p> <p>2ª convocatoria: The subject is overcome with a mean equal to or greater than 5 points.</p>
<p>Material permitido</p> <p><i>Materials allowed</i></p>	<p>In no case will the use of electronic devices be allowed during the examinations.</p>
<p>Identificación en los exámenes</p> <p><i>Identification during exams</i></p>	<p>En cualquier momento de la realización de una prueba de evaluación los profesores podrán requerir la acreditación de la identidad de cualquier estudiante, mediante la exhibición de su carnet de estudiante, documento nacional de identidad, pasaporte u otro documento válido a juicio del examinador. Si no lo hiciese, el estudiante podrá continuar la prueba, que será calificada solo si la documentación es presentada en el plazo que el examinador establezca.</p>
<p>Observaciones adicionales</p> <p><i>Additional remarks</i></p>	<p><b>SPECIFICALLY CONCERNING TO STUDENT EXCHANGES:</b></p> <p>Students of any UPO beneficiaries of various government programs mobility (SocratesErasmus, Seneca, Atlanticus, Mexicalia ...) who study the subject outside their study contracts may recover for final qualifying block continuous assessment by conducting additional tests to the written test. This situation should contact the teacher of the course before the end of the presence teaching period.</p> <p>Article 18. Incidents in the celebration of the assessment tests</p> <p>1. During the course of an examination, the use by a student material not expressly authorized by the faculty, as well as any action authorized not aimed at obtaining or sharing information with others, will be considered cause Hold rating of the subject, notwithstanding that it may result in academic penalty.</p> <p>2. In writing papers, plagiarism and the use of non-original material, including that obtained through internet, without clearly indicating their origin will be considered cause for student to fail the course, and if applicable, academic sanction .</p> <p>3. The Director of the Department responsible of that module, once informed by the staff involved, the students affected and any other</p>

academic part required by the Direction of the Department, decide over the possibility of opening up a formal expedient of penalization.
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Los estudiantes inmersos en un programa de movilidad o en un programa de deportistas de alto nivel, así como los afectados por razones laborales, de salud graves o por causas de fuerza mayor debidamente acreditadas, tendrán derecho a que en la convocatoria de curso se les evalúe mediante un sistema de evaluación de prueba única. Para ello, deberán comunicar la circunstancia al profesor responsable de la asignatura antes del fin del periodo docencia presencial.

*Students enrolled in a mobility program or a program for high-level athletes, as well as students affected by work or serious health problems or reasons of force majeure duly accredited, will have the right to be evaluated during the first session through a single test evaluation system. To do this, they must report changes in their circumstances to the program coordinator before the end of the teaching period.*

<b>8. Bibliografía / Bibliography</b>
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All	<ul style="list-style-type: none"><li>• Horngren, Data and Foster (2014) “Cost Accounting: A managerial emphasis 14th Edition”, <i>Prentice Hall Inc London</i> , pp. 894-</li><li>• Alvarez-Dardet et al. (2009) “Contabilidad de Gestión: Cálculo de Costes”, <i>Editorial Piramide</i> , pp. 432-</li><li>• Alvarez-Dardet et al. (2010) “Contabilidad de Gestión: Profundización en el cálculo de costes y proceso de planificación y control”, <i>Editorial Piramide</i> , pp. 389-</li></ul>
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