

FUC - Ficha de Unidade Curricular

Curricular Unit's File

Code	L0644
Name (PT)	Contabilidade de Gestão II
Name (EN)	Management Accounting II
Regime	Semestral
Level	1.º Ciclo
Teaching language	Português , Inglês
School	Escola de Gestão (EG)
Department	DC
Scientific area	Contabilidade (Cont)
Responsible academic staff	Maria João Martins Ferreira Major
Pre-requisites	There are no pré-requisites.
Objectives	This course seeks to evidence how management accounting can provide information to help managers plan and control the activities for which they are accountable.
Learning outcomes	<p>Its specific objectives can be depicted as it follows:</p> <ol style="list-style-type: none"> 1. Evidence the role of budgeting within the process of planning and discuss the whole budgeting process; 2. Discuss the criticisms relating to traditional budgeting and evidence how the rolling budgeting, the activity-based budgeting and the zero-based budgeting (ZBB) are viable alternatives to traditional budgeting; 3. Explain the major features of a standard costing system, how it operates and the procedures for calculating the variances; 4. Explore how divisional financial performance measures might be devised in order to motivate managers to pursue organizational goals.
Syllabus	<ol style="list-style-type: none"> 1. Planning and control functions at organizations 2. Types of plans (long, medium and short term plans) 3. Stages in the planning process (defining objectives; identifying strategies; evaluating alternatives; selecting the strategy; implementing the strategy) 4. The budgeting process and its objectives 5. Stages in the budgeting process 6. Difficulties related to the budgeting process 7. Liaison between the different budgets 8. Rolling budgeting, activity-based budgeting and zero-based budgeting 9. Standard costing and variance calculation 10. Variance analysis 11. Type of variances 12. Divisional financial performance measures and transfer pricing
Assessment	<ol style="list-style-type: none"> 1. Uninterrupted (continuous) evaluation <ul style="list-style-type: none"> - Cases solving (25%); - One mid-term assessment test (25%); - Final test (50%). <p>In order to pass students should get a minim mark 10 in the average of the intermediary evaluation elements and a minim mark 8 in the final test.</p> 2. Not continuous evaluation <ul style="list-style-type: none"> Final exam 1st chance Final exam 2nd chance <p>In order to get approval at this course unit students are required to have a minimum grade of 10 marks. Exam has a weight of 100% of the grade.</p>
Teaching methodology	<p>During the course the following learning methodologies (LM) will be used:</p> <ol style="list-style-type: none"> 1. Expository, to the presentation of the theoretical reference frames 2. Participative, with analysis and resolution of application exercises 3. Active, with the realization of individual and group works 4. Self-study, related with autonomous work by the student, as is contemplated in the Class Planning.

Demonstration of the syllabus coherence with the curricular unit's objectives	<p>This "demonstration of consistency" stems from the interconnection of the syllabus with learning goals (LG) and is explained as follows:</p> <p>LG 1 - Syllabus points: 1, 2, 3, 4, 5, 7 LG 2 - Syllabus points: 6,8 LG 3 - Syllabus points: 9,10,11 LG 4 - Syllabus points: 12</p>
Demonstration of the coherence between the teaching methodologies and the learning outcomes	<p>The learning-teaching methodologies are aimed at the development of the students' main learning competences that allow to fulfill each of the learning goals, therefore, in the grid below, it is presented the main interlinks between the learning-teaching methodologies and the respective goals.</p> <p>Learning-Teaching Methodologies(LTM)</p> <p>Learning Goal (LG)</p> <ol style="list-style-type: none"> 1. Expository, to the presentation of the theoretical reference frames All 2. Participative, with analysis and resolution of application exercises LG1, LG3, LG 4 3. Active, with the realization of individual and group works LG1, LG2, LG3 4. Self-study, related with autonomous work by the student, as is contemplated in the Class Planning. <p>All</p>
Main Bibliography	<p>O horário de atendimento aos alunos é às Quintas-feiras das 11h30-12h30.</p>
Complementary Bibliography	<p>The lecturer is available to receive student on Thursday from 11h30-12h30.</p>