

FUC - Ficha de Unidade Curricular

Curricular Unit's File

Code	L0643
Name (PT)	Contabilidade de Gestão I
Name (EN)	Management Accounting I
Regime	Semestral
Level	1.º Ciclo
Teaching language	Português , Inglês
School	Escola de Gestão (EG)
Departament	DC
Scientific area	Contabilidade (Cont)
Responsible academic staff	Maria Antónia Jorge de Jesus
Pre-requisites	There are no previous requirements.
Objectives	After being approved in this course, students must be able to understand the relevance of management accounting to manage organizations within competitive environments, use main concepts of inventory costing and income calculation, identify matters underlying information for decision making and apply inherent methodologies.
Learning outcomes	After being approved in this course, students must be able to: - Apply cost allocation methods; - Identify the income effects of alternative cost accumulation systems; - Identify and explain the basis of accounting information for decision making
Syllabus	1.Aims of management and cost accounting 2.An introduction to cost terms and purposes 3.Alternative cost accumulation systems, income and inventory effects 4. Cost allocation 5. Cost allocation: Joint costs situations 6. Job costing systems 7. Process costing systems 8. An introduction to cost-volume-profit analysis
Assessment	1. Ongoing evaluation 50%: Cases solving 10%; 2 midterm tests 20% each; Final test 50%; This system requires an attendance of at least 80%; minimum mark average 7 between midterm tests; minimum mark 8 in the final test. 2. Test otherwise it will fail; Normal and Special Exams. The pass grade is 10 (out of 20). 3. Students with a final grade above 16 have to make an additional examination.
Teaching methodology	The following learning-teaching methodologies (LM) will be used: LM1 - Expository, to the presentation of the theoretical reference frames LM2 - Participative, with analysis and resolution of application exercises LM3 - 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	This "demonstration of consistency" stems from the interconnection of the syllabus with learning goals (LG), as follows: LG1: 1.Aims of management and cost accounting; 2.An introduction to cost terms and purposes; 4. Cost allocation; 5. Cost allocation: Joint costs situations; 6. Job costing systems; 7. Process costing systems. LG2: 3. Alternative cost accumulation systems, income and inventory effects. LG3: 8. An introduction to cost-volume-profit analysis.
Demonstration of the coherence between the teaching methodologies and the learning outcomes	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, it is presented the main interlinks between the learning-teaching methodologies and the respective goal: LM1 ? Transversal to all LG LM2 ? Transversal to all LG LM3 ? Transversal to all LG
Main Bibliography	
Complementary Bibliography	