

Course Unit:

New Tendencies in Management Accounting

Master in:

Accounting and Finance

Field of study:

Accounting

School:

Escola Superior de Tecnologia e de Gestão de Bragança

Year of study:

1

Semester:

1

Academic Year:

2009/2010

Code:

-

Type:

-

Level:

-

ECTS credits:

6.0

Workload (hours):

162.0

Contact hours:

T	TP	PL	TC	S	E	OT	O
-	48.0	-	-	2.0	-	10.0	-

T - Lectures; TP - Lectures and problem-solving; PL - Problem-solving, project or laboratory; TC - Fieldwork; S - Seminar; E - Placement; OT - Tutorial; O - Other

Name(s) of lecturer(s):

Humberto Nuno Rito Ribeiro

Learning outcomes and competences:

At the end of the course unit the learner is expected to be able to:

1. Recognise the distinctive factors of the dynamic corporate competitive environment and the impacts on the corporate organisation and strategic management.
2. Recognize the impact of the economic environment on the development of new approaches in the management accounting field.
3. Identify the main conceptual methodologies and practices in management and strategy.
4. Diagnose the strategic nature of an organisation as a support to the implementation of a management control system.
5. Adopt a system for corporate performance measurement

Prerequisites:

Before the course unit the learner is expected to be able to:  
Have basic knowledge about accounting.

Course contents:

Introduction; Development of costing systems and organizational strategies; Management accounting and decision-making; Planning and control; Challenges and shifts in management accounting.

Course contents (extended version):

1. Introduction
  - The dynamic corporate competitive environment and the impacts on the information systems
  - Management accounting development
2. Development of costing systems and organizational strategies
  - Types of costs and chain value
  - Life-cycle costing
  - Target Costing
  - ABC – Activity Based Costing
  - Kaizen Costing
  - Quality, Just in time, and Backflush costing
  - Inventory/Stock costing and capacity analysis
3. Management accounting and decision-making
  - Cost management and decision-making
  - ABM – Activity based management
  - Strategic pricing and cost management
  - Break even analysis (Cost-Volume-Profit Analysis)
  - Total Quality Management (TQM) and Theory of Constraints (TOC)
  - Customer profitability and sales analysis
4. Planning and control
  - Strategic planning and management control
  - Management control systems and organizational structure
  - Balanced Scorecard (BSC)
  - Transfer pricing
  - Performance evaluation and responsibility centres
5. Challenges and changes in management accounting
  - Change management in management accounting
  - Management control systems integration and Enterprise Resource Planning (ERP) systems

Recommended reading:

Atkinson, A. A.; Kaplan, R.S.; Matsumura, E.M. e Young, S.M. (2007), Management Accounting, (5th ed.), Prentice Hall.

Balakrishnan, Ramji; Sivaramakishnan, K. e Sprinkle, Geoffrey B. (2009), Managerial Accounting, Wiley.

Hornigren, C., Ittner, C., Foster, G., Rajan, M., Rajan, M. V. & Datar, S. (2009), Cost accounting - A Managerial Emphasis; (13th ed.), Person Upper Sadle River, Nova Jersey: Prentice-Hall

Major, M. & Vieira, R. (2008), Contabilidade e controlo de gestão: teoria, metodologia e prática, Lisboa: Escolar Editora.

Simons, R. (2000), Performance Measurement and Control Systems for Implementing Strategy, Upper Saddle River: Prentice Hall.

Smith, J. A. (2007), Handbook of Management Accounting (4th ed.), Oxford: CIMA Publishing

Teaching and learning methods:

Theoretical support for the assignments development and discussion of related topics; and tutorials during contact hours

Assessment methods:

1. Alternative 1
  - (Student Worker, Regular) (Final, Supplementary)
  - Development Topics - 30%
  - Presentations - 10%
  - Work Discussion - 10%
  - Final Written Exam - 50%
2. Alternative 2 - (Regular, Student Worker) (Final, Supplementary, Special)
  - Final Written Exam - 100%

Language of instruction:

Portuguese, with additional English support for foreign students.

Electronic validation:

Humberto Nuno Rito Ribeiro	José Carlos Lopes	Ana Paula Carvalho do Monte	Albano Agostinho Gomes Alves
2009-12-14	-	-	-