School of Technology and Management
Course Unit Syllabus

Level of qualification:
First cycle (EQF level 6) - Bachelor
Study cycle:
Business Management

Course Unit: **9152315; 9994315 – Accounting and Budget Management**

Year 2	**Semester 3**	**ISCED Code: 344**	**ECTS: 6,0**

Tipe of Course Unit: Compulsory **Delivery Mode:** Face-to-face **Language of Instruction:** Portuguese

COURSE COORDINATOR: Maria Clara Pereira Pires

HOURS OF WORK

TOTAL HOURS	Contact Hours								Hours in autonomous work
	Theory	Theory and practice	Practical and laboratory work	Field work	Seminar	Internship	Tutorial guidance	Other	
150		80							70

Prerequisites (if applicable): <<Max 500 characters with spaces>>

LEARNING OUTCOMES (knowledge, skills and competence)

• To succeed in this course the student is able to demonstrate that:

• Understand the methods and techniques to be applied in the development of systems establishment and funding by products, functions and departments of companies

• Understand the importance of work Accounting Management and Budget as key management and business organization

• Know the main aspects of the business manager, and the bases that could be acquired or to follow the profession, or for any other activity, particularly as regards the methodology, organization, discipline and organization of work to develop.

CONTENTS

• The general accounting and internal information.
• Objectives and characteristics of cost accounting.
• The CNS and cost accounting.
• Ratings various costs in organizations.
• The cost industrial, commercial and complexivo.
• Cost of products and period costs.
• Classification of costs for control.
• Analysis of the main components of the production cost.
• Non industrial costs.
• Allocation of Manufacturing overheads. Choose the basis of allocation
• Different funding techniques.
• Clearance Method of production costs: direct, indirect and mixed.

• Presentation of a Class 9 - Cost accounting or internal.

• Different costing methods.

• Functional Division of costs.

• The method of homogeneous sections

• Determination of costs by the method of sections.

• Cost Centers and Profit.

• Cost Control: waste and defective control.

• costing alternatives and results.

• Budget and Planning Process Process.

DEMONSTRATION OF THE CONTENTS COHERENCE WITH THE COURSE UNIT'S LEARNING OUTCOMES

Preparation and intensive practice of professionals to perform the function of the Management Accountant;

Give the students the practical tools needed to four areas of management control - accounting

costs, information management, monitoring and budgeting.

Complementary:

Build their own software, using spreadsheets in Excel or similar, based on cases practical developed during the course

Partial:

To highlight the importance of management control as a tool for value creation.

TEACHING METHODOLOGIES

1. Continuous assessment: Resolution of an exercise in the classroom, individually or by a group of two

students.

(Weighting 40%); Test individual assessment. (Weighting 60%).

2.Alternative arrangements for assessment and Worker-Student Scheme: Resolution of an exercise in the

classroom, individually or by a group of two students. (Weighting 40%); Test individual assessment.

(Weighting 60%).: All students can take an exam for appeal, the appeal made at the time marked on the school calendar,

being required to enroll in the Academic Services.

3. Special Season / Improvement of note: Resolution of an exercise in the classroom, individually or by a group

of two students. (Weighting 40%); Test individual assessment. (Weighting 60%).. May perform these examinations

students who meet the conditions stipulated in the Internal Regulation School.

DEMONSTRATION OF THE COHERENCE BETWEEN THE TEACHING METHODOLOGIES AND THE LEARNING OUTCOMES

Classes will be theoretical and theoretical-practical.

Lessons with the theoretical component will be supported in an oral presentation supported by media

audiovisual. Practical work will be undertaken by students on topics related to the usefulness

financial information, preferably with direct contact with companies and similar institutions.

EVALUATION METHODS

The evaluation methodology consists of individual written tests which include theoretical and practical issues and the elaboration of an assignment that consists a company budget preparation.

MAIN BIBLIOGRAPHY

FERREIRA, D.;CALDEIRA, C.; ASSEICEIRO, J.; VIEIRA, J. e VICENTE, C. (2014). Contabilidade de Gestão – Estratégia de Custos e Resultados. Editora Rei dos Livros.

COELHO, MARIA HÉLDER MARTINS (2012). Contabilidade Analítica e de Gestão. Editora Almedina.

CAIADO, ANTÓNIO C. PIRES (2012). Contabilidade Analítica e de Gestão, Lisboa, Áreas Editora, 7.ª edição.

HORNGREN, C.; BHIMANI, A.; FOSTER, G. e DATAR, S. (1999). Management and Cost Accounting, Prentice-Hall: Europa. VICTOR FRANCO E OUTROS (1997). Gestão Orçamental, Rei dos Livros, Lisboa.

Year of implementation: 2019/2020 | Date of approval by the Technical-Scientific Board: 2015-09-01