



Guías docentes UJA

Horarios de tutorías

Llamamientos PEVAU

Syllabus 2023-24 - 11123001 - Accounting Management (Contabilidad para la dirección)

Caption

- Level 1: Tutorial support sessions, materials and exams in this language
- Level 2: Tutorial support sessions, materials, exams and seminars in this language
- Level 3: Tutorial support sessions, materials, exams, seminars and regular lectures in this language

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DEGREE: Grado en Administración y dirección de empresas
FACULTY: FACULTY OF LAW AND SOCIAL SCIENCES
ACADEMIC YEAR: 2023-24
COURSE: Accounting Management

SYLLABUS

1. COURSE BASIC INFORMATION

NAME: Accounting Management
CODE: 11123001 **ACADEMIC YEAR:** 2023-24
LANGUAGE: English **LEVEL:** 3
ECTS CREDITS: 6.0 **YEAR:** 4 **SEMESTER:** SC

2. LECTURER BASIC INFORMATION

NAME: LICERÁN GUTIÉRREZ, ANA
DEPARTMENT: U137 - ECONOMÍA FINANCIERA Y CONTABILIDAD
FIELD OF STUDY: 230 - ECONOMÍA FINANCIERA Y CONTABILIDAD
OFFICE NO.: D3 - 143 **E-MAIL:** aliceran@ujaen.es **P:** 953213478
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LANGUAGE: - **LEVEL:** 3

3. CONTENT DESCRIPTION

- * Cost analysis for decision making.
 - * Elaboration of functional budgets and their control.
 - * Accounting reports for management.
- SUBJECT 1: COSTS WITHIN THE PLANNING AND CONTROL PROCESS.**
- 1.1. Strategic cost management and decision making.
 - 1.2. Available productive capacity and limited capacity
 - 1.3. Capacity and production volume.
 - 1.4. Cost-volume-profit analysis.
 - 1.5. Simplified model of the C-V-B analysis.
- TOPIC 2: COSTS AND DECISION MAKING**
- 2.1. Introduction: Costs and decision making.
 - 2.2. Decision to make or buy.
 - 2.3. Accepting or rejecting an order/offer.
 - 2.4. Allocation of scarce resources.
 - 2.5. Abandoning or keeping a company's product.
 - 2.6. Expected value and probability of occurrence.
 - 2.7. Opportunity costs.
- TOPIC 3: STANDARD COSTS AND BUDGETING**
- 3.1. The relationship of the budget with the strategy.
 - 3.2. The budgeting process (cycle).
 - 3.3. The standard cost
 - 3.4. Establishing standard costs.
 - 3.5. Planning and control of the commercial area
 - 3.6. Planning and control of the production area.
 - 3.7. Financial planning and control.
- TOPIC 4: ACTIVITY-BASED COSTING**
- 4.1. Fundamentals of the ABC model
 - 4.2. The concept of activity and its types.
 - 4.3. Cost drivers
 - 4.4. Implementing an ABC system
 - 4.5. The activity management process: ABM
- TOPIC 5: MANAGEMENT REPORTS**
- 5.1. The balanced scorecard

5.2. The State of Intellectual Capital

LINKAGE TO THE SUSTAINABLE DEVELOPMENT GOALS:

Throughout the content of the subject, the following Sustainable Development Goals are worked on:

- **SDG 8** : Target 8.2 (cost decisions in Unit 2 to achieve higher productivity is especially worked on in value-added sectors (e.g.: decision to self-supply (manufacturing) versus outsourcing (purchasing)), allocation of scarce resources...), and even in Unit 4 (localization of the most productive activities with the activities with ABC analysis).
- **SDG 9** : Target 9.1 (in Unit 2: allocation of scarce resources, outsourcing...) is particularly addressed, maintaining or abandoning a product...) and 9.5 (mainly on productive capacity decisions in Unit 1).
- **SDG 12** : The content connects with target 12.2 (Unit 1, analyzing technical deviations and effectiveness and efficiency in the production chain) and 9.5 (mainly on productive capacity decisions in Unit 1) and efficiency in the production chain) and 12.3 (in Theme 2, with the allocation of scarce resources).
- **SDG 16** : Targets 16.6 (reporting on all topics, aiming to increase corporate transparency of companies) and 16.10 (especially by analyzing the roles of the various branches of accounting in Unit 1).

4. COURSE DESCRIPTION AND TEACHING METHODOLOGY

The methodology proposed through theoretical and practical classes allows the acquisition of the competences established for this subject and commented in the specific section of this Syllabus.

Students with special educational needs should contact the Student Attention Service (Servicio de Atención y Ayudas al Estudiante) in order to receive the appropriate academic support

5. ASSESSMENT METHODOLOGY

The assessment system will measure the student's level of theoretical knowledge and ability to apply it in practice.

For this purpose, a final exam will be taken, and periodic tests may also be given during the class period. However, the grade of these periodical tests will only be taken into account for the ordinary call of the subject, so that the qualification in the extraordinary call will be based exclusively on the final exam.

6. BOOKLIST

MAIN BOOKLIST:

- Advanced cost accounting [electronic resource] : (theory, problems and solutions) . Edition: 1st ed.. Author: Arora, M. N.. Publisher: Himalaya Pub. House ([Library](#))
- Time-driven activity-based costing : a simpler and more powerful path to higher profits . Edition: -. Author: Kaplan, Robert S.. Publisher: Harvard Business Review Press ([Library](#))
- Cost and management accounting: an introduction . Edition: 7th ed.. Author: Drury, Colin. Publisher: South-Western Cengage Learning ([Library](#))

ADDITIONAL BOOKLIST:

- Cost management: accounting and control. Edition: 3rd ed. Author: Hansen, Don R.. Publisher: South-Western College ([Library](#))
- Cost and Accounting. Theory and Practice. Edition: -. Author: - ([Library](#))
- Corporate sustainability : integrating performance and reporting Anne M. Brockett, Zabihollah Rezaee.. Edition: 1st edition. Author: Brockett, Anne M., author.. Publisher: John Wiley & Sons, Inc. ([Library](#))

7. VIRTUAL / CLASSROOM TEACHING SCENARIO

1. Teaching methodology and training activities

In the case of a multimodal or mixed scenario, if the number of students enrolled in the course does not exceed the capacity available in the spaces assigned for teaching the course according to the distance measurements determined, the teaching methodology and training activities will be the same as those applicable to the classroom scenario.

In the event that the number of students exceeds this capacity, the classes, both theoretical and practical, will be taught face-to-face to small groups of students that do not exceed the capacity. On a weekly basis, the group with the right to attend classes in person will rotate. For the rest of the students, the class will be videoconference if the necessary means are available. The number of students per group will be determined by the Faculty of Social and Legal Sciences according to the number of students enrolled and the capacity of the assigned spaces. It is estimated that this percentage may vary between 25% and 50% of the students enrolled.

2- Evaluation system

The evaluation system will be the same as in the case of classroom teaching, with the following modifications:

The final evaluation tests, will preferably be face-to-face, respecting the sanitary distances and the limitation of capacity. In case it is not possible to carry out the final tests in person, students must record themselves on video, so that the work being developed by the student is visible; also, the sound of the system and the ambient sound will be recorded; the student must describe orally and justify the answers and procedures he/she is performing. This video must be submitted together with the test in order for it to be considered valid for the evaluation.

3. Resources

In order to carry out the teaching and evaluation activities mentioned above, the following resources will

be necessary.

the following resources: a) Audiovisual retransmission system of the theoretical and practical classes.

b) The students will need to have the computer and telecommunication means to be able to visualize the broadcast classes, as well as to solve the evaluation tests and to be able to record the corresponding videos.

c) The communication between teachers and students will be carried out using the systems used at the University of Jaén, in particular the platform of Jaén, in particular the virtual teaching platform (PLATEA) of the University (collaborative forum for the resolution of doubts and comments on the of doubts and comments of extension and deepening) and the Google suite.

8. VIRTUAL TEACHING SCENARIO

1. Teaching methodology and training activities

In the case of a non-classroom scenario, the theoretical exposition classes will be taught telematically, both synchronously and asynchronously.

2. Evaluation system

The evaluation system will be the same followed in case of classroom teaching, with the following modifications:

The final evaluation tests will be carried out telematically. For this, the students will have to record themselves in video, so that the work that the student is developing is visible; also, the sound of the system and the ambient sound will be recorded; the student will have to describe orally and justifying the answers and procedures that he/she is carrying out. This video must be submitted together with the test in order for it to be considered valid for the evaluation.

3. Resources

In order to carry out the teaching and evaluation activities mentioned above, the following resources will be necessary:

a) Audiovisual retransmission system of the theoretical and practical classes.

b) The students will need to have the computer and telecommunication means to be able to visualize the retransmitted classes, as well as to solve the evaluation tests and to be able to record the corresponding videos.

c) The communication between teachers and students will be carried out using the systems used at the University of Jaén, in particular the virtual teaching platform (PLATEA) of the University (collaborative forum for the resolution of doubts and comments of expansion and deepening) and the Google suite.

DATA PROTECTION CLAUSE (on line exams)

Institution in charge of data processing: Universidad de Jaén, Campus Las Lagunillas, s/n, 23071 Jaén

Data Protection Delegate: dpo@ujaen.es

Purpose: In accordance with the Universities Law and other national and regional regulations in force, carrying out exams and assessment tests corresponding to the courses students are registered in. In order to avoid frauds while sitting the exam, the exam will be answered using a videoconference system, being able the academic staff of the University of Jaén to compare and contrast the image of the person who is answering the exam with the student's photographic files. Likewise, in order to provide the exam with evidential content for revisions or claims, in accordance with current regulation frameworks, the exam will be recorded and stored.

Legitimacy: compliance with legal obligations (Universities Law) and other national and regional regulations currently in force.

Addressees: service providers who are the owners of the platforms where the exams are carried out and with whom the University of Jaén has signed the corresponding data access contracts.

Storage periods: those established in current in force regulations. In the specific case of exam videoconference recordings, not before the examination records and transcripts are closed or the exam can still be reviewed or challenged.

Rights: you can exercise your right of access, amendment, cancellation, opposition, suppression, limitation and portability by sending a letter to the postal or electronic address indicated above. In the event that you consider that your rights have been violated, you may submit a complaint to the Andalusian Council for Transparency and Data Protection www.ctpdandalucia.es

CLASS RECORDING CLAUSE PERSONAL DATA PROTECTION

Person in charge: Universidad de Jaén, Paraje Las Lagunillas, s/n; Tel.953 212121; www.ujaen.es

Data protection delegate (DPO): TELEFÓNICA, S.A.U. ; Email: dpo@ujaen.es

Procedure aim: To manage proper recordings of teaching sessions with the aim of facilitating learning process under a multimodal and/or online teaching

Period for record storage: Images will be kept during legal term according to regulations in force

Legitimacy: Data will be managed according to legal regulations (Organic Law 6/2001, December 21, on Universities) and given consent provided by selecting corresponding box in legal admission documents

Data recipients (transfers or assignments): Any person allowed to get access to every teaching modality

Rights: You may exercise your rights of access, rectification, cancellation, portability, limitation of processing, deletion or, where appropriate, opposition. To exercise these rights, you must submit a written request to the Information, Registration and Electronic Administration Service of the University of Jaen at the address above, or by e-mail to the address above. You must specify which of these rights you are requesting to be satisfied and, at the same time, you must attach a photocopy of your ID card or equivalent identification document. In case you act through a representative, legal or voluntary, you must also provide a document that proves this representation and identification. Likewise, if you consider that your right to personal data protection has been violated, you may file a complaint with the Andalusian Data Protection and Transparency Council www.ctpdandalucia.es

Campus Las Lagunillas s/n | 23071 - Jaén

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