UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Management Accounting

Academic Year 2025/2026

1. Organic Unit

Faculty of Business and Economic Sciences

2. Course

ECONOMICS

3. Cycle

1st

4. Course Unit

Management Accounting (03312)

5. Scientific Area

6. Curricular Year

2nd

7. Type of Curricular Unit / Semester

2nd Semester

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8. Class type and workload (work time)

Theoretical classes:	
Practical classes:	
Theoretical-Practical Classes	30,00
Tutorial Guidance:	20,00

9. ECTS Credits

6,00

10. Scientific Area Coordinator

11. Regent

Prof. Doutora LEOPOLDINA MARIA DA COSTA ALMEIDA

12. Assistants

13. Teaching Language

Portuguese

14. General Objectives

.Understand the importance of Management Accounting for organizational management in competitive environments;

.Recognize cost allocation and assignment methods to different cost objects;

.Identify the implications of different costing systems on inventories and financial results;

.Develop analytical and critical thinking skills to interpret and communicate relevant management information.

15. Specific Objectives

.Calculate the cost of production (of goods and/or services) in both general and specific situations;

.Identify various methods for inventory valuation and calculate financial results;

.Understand the significance of indirect costs and the challenges of assigning them to cost objects;

.Understand the implications of different cost variability patterns in relation to different levels of activity;

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.Understand the scope, usefulness, and limitations of Cost-Volume-Profit (CVP) analysis;

16. Skills to be acquired

. Calculate production and service delivery costs in different organisational contexts, applying appropriate costing methods.
. Apply Cost-volume-Profit analysis techniques to support strategic and operational decision-making.
. Evaluate the impact of different costing systems on profit determination and decision-making.
. Use management accounting tools and methodologies to optimise processes, control costs, and improve organisational efficiency.

17. Teaching Methodology

. Teaching will have a theoretical-practical approach and will be extensively illustrated through examples.

. Tutorial sessions will support academic assignments and the development of practical case studies.

18. Course Unit Program

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1. Introduction to Management Accounting
1.1. Scope and objectives of management accounting
1.2. Management accounting vs financial accounting

2. Fundamental Concepts
2.1. Economic and financial concepts
2.2. Different cost classifications

3. Product Costing
3.1. Manufacturing cost of the product and components of production cost
3.2. Product cost vs period cost

4. Costing Systems
4.1. Full costing, variable costing, and rational costing
4.2. Comparative analysis of costing systems and profit determination

5. Production Regimes and Cost Accumulation Methods
5.1. Production regimes
5.2. Job order costing method (made-to-order production)
5.3. Process costing method (processes, stages, or departments)

6. Indirect Costs and Cost Departmentalization
6.1. Method of Analysis Centres (homogeneous sections method)
6.2. Activity-Based Costing (ABC)

7. Cost-Volume-Profit (CVP) Analysis - The CVP Model and Decision-Making
7.1. Model assumptions
7.2. Break-even point
7.3. Profitability analysis - profit estimation
7.4. Risk analysis

19. Assessment Methods

Two intermediate tests, minimum attendance required and Final Frequency, in accordance with the General Assessment System in force

20. Didactic Resources

PowerPoint with the theoretical subjects and practical examples of the subjects taught

Practical cases illustrative of the subjects taught

Multimedia projector

Whiteboard for the joint resolution of case studies

Moodle platform for sharing various content and communication between teacher and students

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21. Sustainability Objectives

SDG 4 - Quality Education: Promotes technical and analytical skills applied to management accounting, essential for academic and professional training.
SDG 8 - Decent Work and Economic Growth: Develops analytical and decision-making abilities that contribute to the productivity, efficiency, and sustainability of organisations.
SDG 9 - Industry, Innovation and Infrastructure: Encourages the application of management accounting methods and technologies in innovative business contexts.

22. Keywords

Information for management
Accounting
Cost Accounting
Management Accounting

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23. Main Bibliography

Author(s): Datar, SM; Rajan, MV
Title: Horngren's Cost Accounting: A Managerial Emphasis
Edition: 17th edition Year: 2021
Local:
Publisher: Pearson
ISBN Code:

Author(s): Ferreira, D; Caldeira, C; Asseiceiro, J; Vieira, J.; Vicente, C
Title: Contabilidade de Gestão: Estratégia de Custos e de Resultados
Edition: 2ª Year: 2019
Local: Lisboa
Publisher: Rei dos Livros
ISBN Code:

Author(s): Franco, V; Oliveira, AV; Morais, AI; Oliveira, BJ; Lourenço, I; Major, MJ; Jesus, MA e Serrasqueiro
Title: Os Custos, os Resultados e a Informação para a Gestão
Edition: 4ª Year: 2015
Local: Lisboa
Publisher: Livros Horizonte
ISBN Code:

24. Complementary Bibliography

Author(s): Tayles, M., & Drury, C.
Title: Management and Cost Accounting
Edition: 12th Year: 2023
Local: Boston
Publisher: Cengage Learning
ISBN Code:

Author(s):
Title:
Edition: Year:
Local:
Publisher:
ISBN Code:

UNIVERSIDADE LUSÍADA
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Ficha técnica MIP / MIP Datasheet	
Título / Title	Course Unit Program 'CONTABILIDADE DE GESTÃO': Academic Year 2025/2026
Autor / Author	Prof. Doutora LEOPOLDINA MARIA DA COSTA ALMEIDA
Classificação / Classification	-
Descritores / Descriptors	-
Colaborador(es) / Colaborator(s)	-
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