UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Management Accounting

Academic Year 2025/2026

1. Organic Unit

Faculty of Business and Economic Sciences

2. Course

Human Resource Management

3. Cycle

1st

4. Course Unit

Management Accounting (11305)

5. Scientific Area

6. Curricular Year

1st

7. Type of Curricular Unit / Semester

1st 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. Doutor ROGÉRIO MARQUES SERRASQUEIRO

12. Assistants

13. Teaching Language

Portuguese

14. General Objectives

* To understand the importance of management accounting for managing organisations in competitive environments;
* To recognise the different methods of cost allocation to different cost objects;
* To identify the consequences of different costing methodologies in inventory costing and income;
* To craft and to use information as decision support device

15. Specific Objectives

* To compute production cost in general and in specific situations;
* To identify the different methodologies for inventory valuation and income determination;
* To understand the importance of indirect costs and the problem of their allocation to different cost objects;
* To Understand the implications of the existence of different patterns of cost behaviour in relation to the level of activity
* To understand the scope, benefits and limitations of CVP analysis.

16. Skills to be acquired

- Compute company income
- Evaluate operational and financial performance
- Build and use information to support decision-making

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17. Teaching Methodology

* Expository and participatory methodology with resolution of cases with application of concepts
* Self study

18. Course Unit Program

* Objectives of Management Accounting
* Product and Period Costs
* Valuing inventories and calculating income
* Behaviour of costs in the face of activity variations
* Costing Systems
* C/V/P Analysis
* Determination of costs and results in Joint Production Regimes
* The allocation of costs to Costing Objects: Direct Costs and Indirect Costs
* The Method of Homogeneous Sections (The departmental method)
* Direct and Indirect Method of Determination of Production Cost
* Valuation of Unfinished Production
* Activity Based Costing

19. Assessment Methods

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

20. Didactic Resources

Devices (Ppt) of the classes to be made available by the teacher, Exercises for resolution and cases from the bibliography book

21. Sustainability Objectives

Use tools that facilitate the efficient use of resources to ensure the success of organizations and the well-being of people, as well as to increase the efficiency of available resources worldwide.
In particular, and within the scope of the UN SDGs:
- SDG 4 - Quality Education: UC promotes literacy and numeracy skills, and practical management accounting techniques.
- SDG 8 - Decent Work and Economic Growth: UC promotes responsible management of organizational resources.
- SDG 12 - Responsib

22. Keywords

Information for management
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		

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:	5ª edição	Year:	2022
Local:	Lisboa		
Publisher:	Livros Horizonte		

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

24. Complementary Bibliography

Author(s):	Tayles, M; Drury, C		
Title:	Management and Cost Accounting		
Edition:	11 th edition	Year:	2020
Local:			
Publisher:	Cengage Learning		

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

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Ficha técnica MIP / MIP Datasheet	
Título / Title	Course Unit Program 'CONTABILIDADE DE GESTÃO': Academic Year 2025/2026
Autor / Author	Prof. Doutor ROGÉRIO MARQUES SERRASQUEIRO
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Descritores / Descriptors	-
Colaborador(es) / Colaborator(s)	-
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