



UNIVERSIDADE LUSÍADA
LISBOA

Course Unit Program
Management Accounting

Academic Year 2026/2027

1. Organic Unit

Faculty of Business and Economic Sciences

2. Course

Business Management

3. Cycle

1st

4. Course Unit

Management Accounting (24112)

5. Scientific Area

6. Curricular Year

2nd

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 FERNANDO MANUEL DOS SANTOS CARDOSO

12. Assistants

13. Teaching Language

Portuguese

14. General Objectives

To demonstrate the limitations of financial accounting for management and decision-making purposes.

In this context, students will be provided with a set of concepts and methodologies necessary for the development, use and evaluation of the information required for management and decision-making.

To enable students to implement a management accounting system within an organisation.

15. Specific Objectives

Distinction between different categories of costs/expenses.

Determination and components of industrial production costs.

16. Skills to be acquired

Distinguish the objectives of the financial Accounting and Management Accounting.

Distinguish the different classifications of costs/expenses.

Distinguish between the different types of production processes.

Determine the manufacturing cost of producing a good or service.

17. Teaching Methodology

In theoretical and practical classes- theoretical exposition and practical application exercises.

In tutorial classes - monitoring and verification of the work done by students. Oral presentations by the students.



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18. Course Unit Program

1. Introduction
 - 1.1. What is Management Accounting?
 - 1.2. Key concepts of management accounting
 - 1.3. Distinctive elements between financial accounting and management accounting
2. Fundamental Concepts costs
 - 2.1. The multiplicity of cost notions
 - 2.2. The hierarchy of cost
 - 2.3. Direct costs and indirect costs
 - 2.4. Industrial and non-industrial costs
 - 2.5. Fixed costs and variable costs
3. Dynamics of cost-volume-result
 - 3.1. Problem formulation and graphical representation and arithmetic determination the break-even-point
 - 3.2. Analysis the break-even-point and contribution margin
 - 3.3. The concept of margin of safety
 - 3.4. Limitations the break-even-point
4. Accounting Systems
 - 4.1. Financial Accounting conjunction with the Management Accounting
 - 4.2. Monistic systems
 - 4.3. Dualistic systems
 - 4.4. Accounting Plan of Management Accounting
 - 4.5. Study of the main accounts of management accounting
 - 4.6. The income statement by nature versus statement by function
5. Production Concepts
 - 5.1. The production process - segments and structure
 - 5.2. Finished production, complete production, effective production, production equivalent to finished goods
 - 5.3. Productive factors and their incorporation in the production - implications for determining the productions
 - 5.4. Production homogenised
 - 5.5. Normal production
 - 5.6. Maximum production
 - 5.7. Disjoint production
 - 5.8. Joint production
6. The calculation of cost of production
 - 6.1. The direct method of production cost calculation
 - 6.2. The indirect method of production cost calculation
7. Costing Systems Production
 - 7.1. Full Costing System
 - 7.2. Variable Costing System
 - 7.3. Rational Costing System
 - 7.4. ABC Costing System



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19. Assessment Methods

The Regulations for the Assessment of Knowledge and Skills currently in force will apply.
Under continuous assessment oral contributions distributed throughout the teaching period and a final written test will be mandatory.
The oral assessments and the written test will each be weighted at 3.

20. Didactic Resources

They will be provided the power-points to support the theoretical and practical lessons as well practical exercises.

21. Sustainability Objectives

Develop the ability to assess the impact of business activities on the environment and society, and role of managing these impacts.
To prepare future professionals capable of actively collaborating in the implementation of the Sustainable Development Goals.

22. Keywords

Cost, results for functions, break-even-point, costing.



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23. Main Bibliography

Author(s): Cruz, Isabel et al
Title: Contabilidade de Gestão Avançada - Gestão Estratégia de Custos
Edition: 1ª edição Year: 2023
Local: Coimbra
Publisher: Almedina
ISBN Code: 978-989-400-880-4

Author(s): Martins Coelho, Maria Hélder
Title: Contabilidade Analítica - cálculo e análise de custos para a gestão
Edition: 2º edição Year: 2019
Local: Porto
Publisher: Vida Económica
ISBN Code: 978-989-768-654-2

Author(s): Caiado, António Campos Pires
Title: Contabilidade Analítica e de Gestão
Edition: 9ª edição Year: 2020
Local: Lisboa
Publisher: Áreas Editoras
ISBN Code: 978-989-9010-01-7

24. Complementary Bibliography

Author(s): Nabais, Carlos, Nabais, Francisco
Title: Prática de Contabilidade Analítica e de Gestão
Edition: 1º edição Year: 2016
Local: Lisboa
Publisher: LIDEL
ISBN Code: 978-972-757-998-3

Author(s): Horngren, Charles, Datar, Srikant, Foster, George
Title: Custos - Volume 1
Edition: 11ª edição Year: 2004
Local: São Paulo
Publisher: Pearson Education do Brasil, Ltda.
ISBN Code: 85-87918-40-0



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Autor / Author	Prof. Doutor FERNANDO MANUEL DOS SANTOS CARDOSO
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Colaborador(es) / Colaborator(s)	-
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