

Contabilidad Analítica y de Gestión / Management and Cost Accounting

Grado en Economía y Negocios Internacionales

UNIVERSIDAD NEBRIJA

SYLLABUS

Course: Management and Cost Accounting

Degree: Grado en Economía y Negocios Internacionales

Type: Mandatory

Languages: This course will be taught in English

Modality: In-Person and Online

Credits: 6

Year: 3rd

Semester: Spring Semester

Professors and contact information: Jorge Colvin, PhD and Joaquín Martínez Navajas

1. COMPETENCIES AND LEARNING OUTCOMES

1.1. Competencies

Basic competencies
CB1, CB2, CB3, CB4 y CB5

General competencies
CG7, CG9

Specific competencies
CE13, CE24, CE27, CE

1.2. Learning outcomes

By the end of this subject, students will be expected to:
- Be proficient in the knowledge and application of basic external financial reporting tools.

2. CONTENTS

2.1. Prerequisites

None.

2.2. Description

In the Management and Cost Accounting course, students will explore the techniques and methods of costing systems that facilitate both calculation and corporate decision-making. The course focuses on understanding the design and operation of organizational cost systems.

2.3. Covered Topics

Part One: Decision Making

1. Introduction to Management Accounting: Organization and professional ethics.
2. Introduction to Cost Behavior and Cost-Volume-Profit (CVP) Relationships.
3. Measuring Cost Behavior.
4. Cost Management Systems and Activity-Based Costing (ABC).

Part Two: Management in Management Accounting

5. Management in Management Accounting (I): Relevant information for decision-making with a focus on pricing decisions.
6. Management in Management Accounting (II): Relevant information for decision-making with a focus on operational decisions.

Part Three: Accounting for Planning and Control

7. Introduction to Budgeting and Preparation of a "Master Budget".
8. Flexible Budgets and Variance Analysis.

2.4. Individual / Group Assignments

The course includes a directed group activity where students analyze a chosen case study. Tasks include estimating relevant costs, evaluating the role of management information in strategic decision-making, and developing a critical perspective on accounting reports. This activity aims to strengthen students' analytical and critical competencies.

2.5. Learning Activities

In-Person Learning	Hours	Attendance %
AF1 Lecture / Theoretical Foundations	**45**	**100%**
AF2 Case Studies	**9**	**100%**
AF3 Tutorial	**9**	**100%**
AF4 Individual / Group Assignments	**18**	**0%**
AF5 Online Assignments	**6**	**50%**
AF6 Extracurricular Materials	**6**	**0%**
AF7 Self Study	**57**	**0%**

Online Learning	Hours	Attendance %
AF8 Online Lecture	**12**	**50%**
AF9 Online Case Studies	**12**	**0%**
AF5 Online Assignments	**48**	**0%**
AF6 Extracurricular Materials	**18**	**0%**
AF7 Self Study	**24**	**0%**
AF10 Online Tutorial	**12**	**100%**
AF11 Individual / Group Assignments	**24**	**50%**

Methodologies: **In-Person:** MD1, MD2, MD3, MD4 **Online:** MD1, MD2, MD3, MD4

3. GRADING RUBRICS

3.1. Grades

Grades are calculated as follows:

0 - 4.9 Fail (SS)
5.0 - 6.9 Pass (AP)
7.0 - 8.9 Notable (NT)
9.0 - 10 Outstanding (SB)

The mention of "Matrícula de Honor" may be awarded to students who have obtained a grade equal to or greater than 9.0.

3.2. Evaluation criteria

Ordinary Session

Modality: In-Person

Evaluation Criteria	Percentage
S1 Attendance and Participation	10%
S2 Individual / Group Assignments	30%
S3 Midterm Exam (On-Site)	10%
S4 Final Exam (On-Site)	50%

Modality: Online

Evaluation Criteria	Percentage
S10 Participation (Forums and Supervised Activities)	10%
S2 Individual / Group Assignments	30%
S4 Final Exam (On-Site)	60%

Extraordinary Session

Modality: In-Person

Evaluation Criteria	Percentage
S2 Individual / Group Assignments	30%
S4 Final Exam (On-Site)	70%

Modality: Online

Evaluation Criteria	Percentage
S2 Individual / Group Assignments	30%
S4 Final Exam (On-Site)	70%

3.3. Restrictions

Minimum Grade
To be able to qualify for inclusion of the above evaluation criteria percentages in the calculation of the final grade, it is necessary to obtain at least a grade of 5.0 in the final test.

Attendance
Student who have missed more than 25% class meetings (unexcused) may be denied the right to take the final exam in the ordinary session.

Writing Standards
Special attention will be given to written assignments, as well as to exams, regarding both presentation and content in terms of grammatical and spelling aspects. Failure to meet the minimum acceptable standards may result in point deduction.

3.4. Plagiarism Warning

Nebrija University will not tolerate plagiarism under any circumstances. Reproducing content from sources other than a student's own work (the internet, books, articles, and peers' work, among others) without proper citation will be considered plagiarism.

If these practices are detected, they will be considered a serious offense, and the sanctions provided for in the Student Regulations may be applied.

4. BIBLIOGRAPHY

Required Reading

Datar, S.M. & Rajan, M.V. (2025). *Horngren's Cost Accounting: A Managerial Emphasis*. 18th Global Edition. Pearson. ISBN 9781292463063 (Print) / 9781292463148 (Digital).

Horngren, C. T., Sundem, G. L., Burgstahler, D., And Schatzberg, J. (2014). *Introduction to management accounting.* (16th ed.). Pearson. ISBN: 9780133058789.

Recommended Reading

Bhimani, A., Horngren, C. T., Datar, S. M., And Rajan, M. V. (2019). *Management and Cost Accounting.* (7th ed.). Pearson.