

**SUBJECT SYLLABUS
ACADEMIC OVERVIEW
INTERNATIONAL SCHOOL OF ECONOMIC & ADMINISTRATIVE SCIENCES**

COURSE NAME AND CODE: **Managerial Accounting (81124)**

PROGRAM:

Bachelor of Business Administration (BBA)

Bachelor of Administration & Service (BA&S)

Bachelor of International Business (BIB)

Bachelor of International Marketing & Logistics Administration (BIMLA)

Bachelor of Gastronomy (GAS)

LEVEL OF STUDY: **Undergraduate Programme**

GENERAL ACADEMIC INFORMATION					
LATEST UPDATE	2020-2				
ACADEMIC DEPARTMENT	Finance				
SUBJECT TYPE	Mandatory				
LANGUAGE	Spanish				
SEMESTER	Programme	Semester			
	BBA	2			
	BA&S	2			
	BIB	2			
	BIMLA	2			
	GAS	3			
NUMBER OF ACADEMIC CREDITS	3				
HOURS OF ACADEMIC WORK	144	Contact hours	64	Hours of independent/autonomous work	80

LEARNING PREREQUISITES	<ul style="list-style-type: none"> Recognize who are the users of accounting information. List the basic financial statements and the main accounts of the accounting. Explain what the basic financial statements are made for. 					
INTERNATIONAL COMPONENT	<ul style="list-style-type: none"> National and international standards, policies, regulations and mores related to the professional field. Vocabulary and technical language to communicate in different cultural contexts. 					
SUSTAINABLE DEVELOPMENT GOALS (SDG)	4. Quality Education					
COURSE DETAILS						
COURSE DESCRIPTION	The study of managerial accounting, in line with the financial axis, is the basis for managing a company by providing the student with the concepts and tools that allow him to identify and interpret the different costing systems, their new philosophies, their accumulation methods and their incidence at a financial and management level, as well as the use of budgets within the organization to analyse, plan, organize, control and make decisions towards continuous improvement within economic entities.					
KEY WORDS:	Accounting, costing, budgets					
COMPETENCES DEVELOPED	EICEA ILOS or Programme ILOS	Course ILOS	Type	Content	Teaching and Learning strategy	Assessment Method
	ILO02	Prepare basic cost models and reports to management for decision making.	Skill	Introduction to cost and managerial accounting Production costs. Period costs. Total cost vs. Variable costing. Cost accumulation systems.	Problems Based Learning	<u>Method:</u> Supervised Practice and Demonstration <u>Technique:</u> Interview and triangulation <u>Instrument:</u> Check List, Value scales, rubrics.

	ILO02	Build financial statements from budgets, based on the analysis of previous data and uncertain variables	Skill	The budgets Cost-volume-profit analysis Price fixing	Problems Based Learning	<i>Method:</i> Supervised Practice and Demonstration <i>Technique:</i> Interview and triangulation <i>Instrument:</i> Check List, Value scales, rubrics.
	ILO06	Identify cost and budget accounting terminology and its application in the management information system.	Knowledge	Production costs. Period costs. Total cost vs. Variable costing. Cost accumulation systems. The budgets.	Theoretical Class	<i>Method:</i> exam, written exam, concept maps. <i>Technique:</i> Documentary and productions analysis, content analysis, and wrappers exam. <i>Instrument:</i> Check List, Value scales, rubrics.
	<p>ILO02: Critical Thinking: Evaluate information using critical and analytical reasoning to address changing economic and business situations.</p> <p>ILO06: Understand principles and concepts of administration: Demonstrate specific knowledge in the field according to the level of study (Bachelor).</p>					
<p>BIBLIOGRAP HY</p>	<ul style="list-style-type: none"> • Buitrago Arango, J.E. (2008) Presupuestos, el quehacer financiero en áreas de la empresa. Universidad de Boyacá. • Burbano Ruiz, J.E. (2005). Presupuestos: enfoque de gestión, planeación y control de recursos. McGraw-Hill, 3a. ed., 2005 • Horngren C.T., Foster G., Datar S.M. (2007). Contabilidad de costos, un enfoque gerencial. Pearson Educación, 12a. ed., 2007 • IFRS. (s.f.). IFRS Foundation. Obtenido de https://www.ifrs.org/ • Ortiz, H., y Ortiz, D. (2009). Flujo de caja y proyecciones financieras con análisis de riesgo. Editorial Universidad Externado. • Robinson, T., Henry, E., Broihahn, M. (2020). International Financial Statement Analysis. Wiley, CFA Institute Investment Series. Fourth Edition. • Sinisterra, G. (2006). Contabilidad de costos. ECOE Ediciones. • Welsch G.A., Hilton R.W., Gordon P.N. (2005). Presupuestos: planificación y control. Pearson Educación, 6a. ed. • Zapata Sanchez, A. (2020). Contabilidad de Costos herramienta para la toma de decisiones. McGraw Hill. 					