

## **COST ACCOUNTING**

Degree(s)	: Management
Type	: Compulsory course unit
Curricular year/semester	: 2nd year - 2nd Semester
ECTS / hours per week	: 6 ECTS / 4.0 Hours
Workload per week	: 2 Theoretical / Practical x 2 Hours
Teacher responsible	: Professor Pedro Ferreira Santos

### **OBJECTIVES**

- To complement the knowledge obtained in previous courses, namely Financial Accounting I.
- To define and question the criteria and methods to determine product costs.
- To draw attention on the importance of internal information as a management support tool.
- To define and control standard costs.

### **PROGRAM**

Cost Accounting as a Management Tool

- Product Costing;
- Process costing;
- Cost allocation;
- Activity Based Costing;
- Cost-Volume-Profit Analysis;
- Standard Costs.

### **BIBLIOGRAPHY**

#### **Recommended Bibliography:**

- Horngren, Charles T., Datar, Srikant M., e Rajan, Madhav (2012), *Cost Accounting*, 14.<sup>a</sup> edição, Prentice – Hall.

- Bhimani, Alnoor, Horngren, Charles T., Datar, Srikant M. e Rajan, Madhav (2011), *Management and Cost Accounting*, 5.ª edição, Prentice – Hall.
- Drury, Colin (2008), *Management and Cost Accounting*, 7ª edição, Cengage Learning.