

Curricular Unit Form (FUC)

Course:	FIRST CYCLE IN MECHANICAL ENGINEERING					
Curricular Unit (UC)	Cost Analysis				Mandatory	X
					Optional	
Scientific Area:	Engineering and industrial management					
Year: 1º	Semester: 2º	ECTS: 6,5		Total Hours: 4,5		
Contact Hours:	T:	TP: 67,5	PL:	S:	OT:	TT:
Professor in charge		Academic Degree /Title		Position		
António João Feliciano Abreu		PhD		Assistant Professor		

T- Theoretical ; TP – Theory and practice ; PL – Laboratory ; S – Seminar ; OT –Tutorial ; TT – Total of contact hours

Entry into Force	Semester: Winter	Academic Year: 2016/2017
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Objectives of the curricular unit and competences (max. 1000 characters)

This course unit seeks to present methods and techniques essential to cost analysis. At the end of the course, students should be able to:

- Understand the importance of accounting organization;
- Understand the terminology, concepts and techniques to proceed with the determination and treatment of costs (expenses) / income (credits);
- Use the methods for analysis and cost sharing;
- Apply cost analysis techniques to support decision making in the business management process.

Syllabus (max. 1000 characters)

1. Analytical Accounting vs. General Accounting
2. Fundamental concepts
3. Accounting articulation systems
4. Methods of cost accumulation
5. Indirect costs and the departmentalization of costs
6. Costing systems

Demonstration of the syllabus coherence with curricular unit's objectives (max. 1000 characters)

Taking into account the objectives of this curricular unit, the teaching methodology used here allows the student to have contact in the classroom with the pedagogical means that allow them to obtain theoretical and practical skills on the fundamental concepts of this curricular unit

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Teaching methodologies (including evaluation) (max. 1000 characters)

Teaching methodologies: theoretical-practical classes with oral presentation, presentation of application examples based on case studies, stimulating the participation and discussion of the subjects and resolution of exercises of application of the matter given in a traditional way and using computer applications available in the laboratory.

For the development of skills and abilities of teamwork, the students have to carry out, in group, a work, its report and its presentation. Evaluation: 2 Tests or final exam, and a practical component with the accomplishment of 1 work.

Demonstration of the teaching methodologies coherence with the curricular unit's objectives

(max. 3000 characters)

The resolution of the tests or examinations allows to gauge the acquisition of knowledge. The accomplishment of exercises, the contact with the business reality through the analysis and discussion of case studies allows the student to acquire the knowledge in a practical, rather than abstract, way as stated in the objectives of the curricular unit.

Main Bibliography (max. 1000 characters)

Caiado, A. (2011). "Contabilidade Analítica e de Gestão", Áreas Editora, 6ª Ed.
 Cascais, D. e Farinha, J. (2010). "SNC e as PME-Casos Práticos", Alfragide: Texto Editores.
 Rodrigues, P. e Ferreira, R. (2009). "SNC -Todas as perguntas e respostas", Lisboa: Porto Editora.
 Almeida, R. Dias, A., Albuquerque, F., Carvalho, F. e Pinheiro, P. (2009). "SNC Explicado"
 Mortal, A.B. (2007). "Contabilidade de Gestão", Rei dos Livros.
 Ferreira, R.F. (2007). "Contabilidade para Não Contabilistas", Coimbra: Edições Almedina
 DRURY, C. (2004), Management & Cost Accounting, 6ª edition, Thomson Learning-London
 FERREIRA, D; CALDEIRA, C; ASSEICEIRO, J; VIEIRA, J; VICENTE, C; (2014). Contabilidade de Gestão – Estratégia de Custos e de Resultados. 1ª Edição – Rei dos Livros
 HORNGREN, C., FOSTER, G. e DATAR, S. (2005), Cost Accounting MANAGERIAL EMPHASIS, 13th. edition, Ed. Prentice-Hall International, USA: New Jersey