

UNIVERSIDAD DE GUADALAJARA



CENTRO UNIVERSITARIO DE CIENCIAS ECONÓMICO ADMINISTRATIVAS

MASTER OF BUSINESS ADMINISTRATION

1.- NAME OF THE SUBJECT	Management accounting						
2.- KEY OF MATTER	D0842						
3.- PREREQUISITES	D0840						
4.- SERIALIZATION	None						
5.- TRAINING AREA	Particular compulsory						
6.- DEPARTMENT							
7.- ACADEMY							
8.- TYPE OF COURSE	Classroom						
9.- TYPE OF SUBJECT	Course						
10.- WORKLOAD	<table border="1"><thead><tr><th>HBCA</th><th>HAI</th><th>TOTAL</th></tr></thead><tbody><tr><td>48</td><td>48</td><td>96 Hrs.</td></tr></tbody></table>	HBCA	HAI	TOTAL	48	48	96 Hrs.
HBCA	HAI	TOTAL					
48	48	96 Hrs.					
11.- CREDITS	6						
12.- EDUCATION LEVEL	Graduate / Masters						

13.- PRESENTATION

The topics to be developed in this program are intended to publicize and implement the tools that provides administrative, financial and cost to achieve planning and control functions of the accounting organization, as well as support for making strategic decisions to obey the fulfillment of its objectives, not forgetting the evaluation of the performance of responsible and commitment to society.

14.- TRAINING STUDENT PROFILE

15.- PROGRAM OBJECTIVES

Objective:

The development of this course aims to provide the senior decision-making in companies, the tools necessary for the performance of its functions, through data analysis and financial projection, across from the application of techniques to assess the performance of operations related to cost accounting for the benefit of entities.

Specific objectives:

- Know Management accounting, its connection with cost accounting and financial accounting difference.
 - Identify the behavior of costs from the relative cost-volume-profit
 - Identify the relevant information that administrators use to decision making
 - Preparation and management of budgets from accounting information as an element of planning.
 - Management Systems activity-based costing and administrative effect.
- To know the role of management accounting in social responsibility

16.- THEMATIC CONTENT

1. Financial Accounting, Cost and Administrative
2. The role of management accounting in organizations
3. Strategic Accounts
4. Cost-Volume-Profit
5. Changes in the behavior of costs.
6. relevant costs and decision making (decisions of marketing and production)
7. Accounting for areas of responsibility
8. Administrative control in decentralized organizations.
9. teacher and Financial Budget
10. Activity Based Costing (ABC Costs)
11. Corporate social responsibility

17.- REFERENCES

BASIC:

-CONTABILIDAD ADMINISTRATIVA

Hornigren, Charles T. /Sundem, Gary, L. /Stratton.

Editorial Prentice Hall Hispanoamericana, S.A.

13a. Edición. - México 2006

-CONTABILIDAD ADMINISTRATIVA

Ramírez Padilla David Noé
Editorial McGraw-Hill
9ª. Edición. - México 2008

BIBLIOGRAPHY REFERENCE:

Contabilidad Administrativa
Garrison, Ray H. Noreen, Eric W.
Brewer, Peter C.
Mc. Graw Hill Interamericana,
Undécima Edición - México 2007

Contabilidad Administrativa
Warren, Carl S. & Reeve, James M.
Cengage Learning.
10ª. Edición. México 2010

Administración de costos
Hansen y Mowen
Cengage Learning 5a. Edición
México 2007
Contabilidad de costos
Polimeni, Fabozzi y Adelberg
Mc. Graw-Hill
México 1983

Contabilidad de costos un enfoque gerencial
Horngren Charles T./ Foster, George
Prentice Hall Hisp

18.- PROFESSIONAL APPLICATION

This program is aimed at students of the second semester of the MBA.

19.- PROFESSORS TEACHING MATTER

Mtra. Mayra Angélica Sánchez Castro

20.- TEACHER PROFILE

21.- TEACHING LEARNING PROCESS

- Lectures
- Participation in the development group of subjects
- Dynamic discussion of cases
- Reading previous

22.- EXTRACURRICULAR ACTIVITIES**23.- FORMULATION, APPROVAL AND VALIDATION****24.- EVALUATION OF LEARNING**

- Review Of middle reaches 25%
- Review End 20%
- Solution Case study 20%
- Presentations Group and individual work 15%
- Project End 20%

Total 100%

25.- CURRICULAR EVALUATION**26.- CURRICULUM MAP****27.- PARTICIPANTS AND DATE OF PROCESSING PROGRAM**

Mtra. Mayra Angélica Sánchez Castro, 2015