



Universidad
de Navarra

Management Accounting
Teaching guide 2025-26

GENERAL INFORMATION

Instructor: Diego Pascal (dpascal@external.unav.es)

Type: core

Office and office hours:

- office 4070 (Amigos Building), by appointment every Wednesday and Thursday after class. Other days/times available with previous scheduling.
- available also via ZOOM. For scheduling a meeting, you have to send an email to dpascal@external.unav.es

Class schedule:

- Wednesdays: from 8.00am to 10.00am | **Amigos Building**
- Thursdays: from 8.00am to 10.00am | **Amigos Building**

Regular session and general structure: individual preparation before every session of business cases & assignments + inclass business case discussion. **It is a must.**

Prerequisites: None | **Credits ECTS:** 6

Academic course:

- Second semester course 24/25 | 3th and 4th course
- Business Administration – Economics | Other grades

Undergraduate degree (s): Degree in Business Administration and Degree in Economics

Profile: Business Management / Economics / Engineering / Sciences / Law / Data Science

Module: Finance and accounting | Management accounting

Subject: Accounting | Management accounting **Department:** Business

Teaching language: English

LEARNING OUTCOMES

BASIC COMPETENCIES

CB2) That students know how to apply their knowledge to their work or vocation in a professional way and develop problem-solving skills within their area of study.

GENERAL COMPETENCIES

CG2) To identify, integrate, and use the knowledge acquired in argumentation, discussion, and solving problems relevant to economics and business.

SPECIFIC COMPETENCIES (ADE):



Universidad de Navarra

CE2) To know the most relevant aspects of corporate operations, financial derivatives, risk measures, and/or investment projects.

CE3) To analyze real cases with different accounting and financial situations of a company and its future projection.

CE9) To work with computer tools for decision-making.

PROGRAM

The content of the course corresponds to a basic management accounting course.

Specifically, the following aspects are covered:

1. **what management accounting is and its relationship with financial accounting.**
2. **what cost systems are and what they are used for.**
3. **how to calculate the cost of a product/service using a full costing system.**
4. **what problems these systems have in providing useful information for operational decision-making.**
5. **how to analyze a company's results using a variable costing system and how it is used for decision-making.**
6. **when to use a full costing system and when to use a variable costing system.**

EDUCATIONAL ACTIVITIES

TEXTBOOK SUPPORT

The course counts with the support of a textbook. The book presents the most relevant concepts of management accounting in a simple way, based on a straightforward example. The cases will be used to reinforce the concepts from the book and to train students in applying these concepts to real business situations.

SESSIONS

Regular sessions will consist of discussing the proposed cases, that is, discussing the different perspectives that attendees have on them. It can be said that the main part of the classes is the students' ideas, once we will follow the "case method". Consequently, for the method to work correctly, it is essential that students work on the cases before attending classes.

Working on the cases is much more than understanding the situation and being familiar with the data. Working on the case means that the student can provide an answer (whether correct or not) to the questions on the case's preparation sheet (every case has a preparation sheet at the end).

During the 15 weeks of class (excluding the two weeks of Easter holidays), it is planned to cover 11 topics using between 13 and 15 cases (some cases cover content from two topics, and some topics have more than one case). Generally, one case will be worked on per week in class (occasionally, the same case will be worked on at two different times, or its discussion will last more than a week). Additional cases or exercises will also be provided to "practice" the application of the concepts. They will be posted at ADI as "Challenges" or "Assignments".

It is estimated that students should dedicate an average of three to four hours to studying the book's topic and preparing each case (cases that last more than a week require more time, so the previous estimate can be taken as the weekly preparation work outside of class).



Universidad de Navarra

Reading the book and preparing the cases before class accounts for about 75% of the total individual work time during the course (excluding the regular sessions themselves). Another 25% should be dedicated to make a deeper analysis on the discussed business case, after the regular sessions.

THE WORKING PLAN

Cases and readings will be announced in class with sufficient notice (at least one week) , and in addition it will be announced via ADI platform. Documents will be posted at the "Cases" area at ADI platform as well.

REGULAR SESSIONS: Students´ previous preparation and electronic devices

No one is obliged to attend classes, but if someone decides to come, it is to work. During classes, ALL attendees will disconnect ALL their electronic devices: computers, mobile phones, pads, although a calculator (any kind) will be necessary.

However, if there are some cases where the high volume of data handled advises working with a computer (for the use of Excel), it will be allowed.

ASSESSMENT

ORDINARY SESSION

I. Continuous Assessment: (20%) Active in-class participation + (20%) Midterm

1. Active in-class participation (20%)

The professor will consider aspects such as:

1. **Preparation of cases and readings**
2. **Active participation** (contributions from students that connect the concepts studied in class with news or real-life situations will be especially valued).
3. **Taking advantage of regular in-classroom sessions** (assimilation of class content by the student).

Part of the continuous assessment will be carried out through unannounced tests.

Another part will be through the evaluation of participation, that is, the contributions of students in the classroom. A correct evaluation by the professor of each student's attitude and utilization requires the assessment of:

1. **The student's interventions that demonstrate prior work on the cases.**
2. **Questions asked during class discussions (questions reveal a lot about what a student learns).**
3. **Responses to potential "on-the-fly" questions** that the professor may ask during classes to exemplify the application of the concepts being worked on.

For this evaluation to be viable, students will always sit in the same place in the classroom. Therefore, we will create a "**Classroom-map**". A seating plan will be created during the first week of class (students can choose their seat on the second day of class, as long as it is not



Universidad de Navarra

already occupied, but it will remain the same throughout the semester). Students who decide not to sit in the designated places or do not display their name tag will not receive participation points.

All "random quizzes" and all participations can give points to students.

Obviously, if a student (due to illness, a medical appointment, the death of a close person, a job interview, the need to renew a document, an official language exam, or a sports competition...) cannot earn points on a given day, it will not prevent them from achieving the maximum participation score.

The evaluation system already assumes that a student does not have to participate in all classes nor answer all questions correctly every day. What is required is regularity, not infallibility. Therefore, when someone does not attend class, it is not necessary (nor useful) to present a justification, nor to send any email to the professor. Not even when there has been a test. What that student needs to do is try to make up for the loss of points that day with interventions in the following sessions.

Naturally, making up for an absence (or not answering a test correctly) for one or two days is simple. When absences increase, the probability of recovery decreases.

2. Midterm (20%)

From February '25 there will be a midterm / quiz, which will weigh 20% of the final grade.

II. Final Exam (60%)

1. **Part A.** Management accounting concepts: concepts related with management accounting.
2. **Part B.** Practice / Business cases. There will be one or several business cases similar to those ones already discussed during the course. Students will have to solve and analyze the situation.

To pass the course, students must obtain at least 40% of the points at the Practice / Business cases part of the exam.

EXTRAORDINARY SESSION

Students will be evaluated through a single exam with a structure similar to that of the regular exam session.

The participation grade will be considered whenever it benefits the student.

OFFICE HOURS

D. Diego Pascal (dpascal@external.unav.es)

- Scheduling to meet professor (e-mail citation)
- After every session: Wednesdays/ Thursdays

BIBLIOGRAPHY AND RESOURCES



Universidad de Navarra

- **Business Cases:** the cases used in the course will be posted at ADI platform, at the documentation section of the course.
- **HBP - Harvard Business Publishing.** We will use during the course the Harvard's platform for business articles & other learning materials.
- The course content corresponds to a basic management accounting course. Therefore, students can refer to a wide range of bibliography that covers these objectives. However, it is mandatory to study the basic bibliography.
- Basic Bibliography: "*Malea Fashion District: How Successful Managers Use Financial Information To Grow Organizations.*" by Antonio Dávila and Daniel Oyon. Find it in the Library.