

Course guide

205275 - 205275 - Management Control and Cost

Last modified: 30/06/2023

Unit in charge: Terrassa School of Industrial, Aerospace and Audiovisual Engineering
Teaching unit: 732 - OE - Department of Management.

Degree: MASTER'S DEGREE IN INDUSTRIAL ENGINEERING (Syllabus 2013). (Optional subject).

Academic year: 2023 **ECTS Credits:** 5.0 **Languages:** Spanish

LECTURER

Coordinating lecturer: MERCEDES GARCIA PARRA

Others: Primer quadrimestre:
MERCEDES GARCIA PARRA - 11, 12

DEGREE COMPETENCES TO WHICH THE SUBJECT CONTRIBUTES

Specific:

CEEORG2. Ability to design, develop and apply analytical methods (quantitative methods, statistical models and decision tools) for making strategic, tactical and operational decisions in organizations.

CEEORG3. Ability to analyze, diagnose, design solutions and manage complex systems that integrate various resources of an organization keeping in mind the business environment.

TEACHING METHODOLOGY

The teaching methodology is divided into three parts:

- Theory classes
- Practical classes
- Self-study for doing exercises and activities.

In the theory classes, teachers will introduce the theoretical basis of the concepts, methods and results and illustrate them with examples appropriate to facilitate their understanding.

In the practical classes (in the classroom), teachers guide students in applying theoretical concepts to solve problems, always using critical reasoning. We propose that students solve exercises in and outside the classroom, to promote contact and use the basic tools needed to solve problems.

Students, independently, need to work on the materials provided by teachers and the outcomes of the sessions of exercises/problems, in order to fix and assimilate the concepts. The teachers provide the curriculum and monitoring of activities (by ATENEA).

LEARNING OBJECTIVES OF THE SUBJECT

This course is focused on the study of the different costs of companies. It is about obtaining the knowledge that allows making decisions based on the design and analysis of different business cost models.

STUDY LOAD

Type	Hours	Percentage
Hours small group	15,0	12.00
Hours large group	30,0	24.00
Self study	80,0	64.00

Total learning time: 125 h

CONTENTS

Mòdul 1: Introduction and basic models

Description:

Introduction to managerial accounting
Concepts pre-Cost Accounting
Full-Costing
Direct-Costing

Related activities:

Activity 1: Theory/Large groups sessions
Activity 2: Exercises/Medium groups sessions
Activity 3: Mid-Semester Exam
Activity 5: Practice of module

Full-or-part-time: 62h 30m

Theory classes: 15h
Laboratory classes: 7h 30m
Self study : 40h

Mòdul 2: Advance models

Description:

Standard-Costing
Activity-Based Costing
Target- costing

Related activities:

Activity 1: Theory/Large groups sessions
Activity 2: Exercises/Medium groups sessions
Activity 4: Final exam
Activity 5: Practice of module

Full-or-part-time: 62h 30m

Theory classes: 15h
Laboratory classes: 7h 30m
Self study : 40h

GRADING SYSTEM

The final grade of the course depends on the following evaluation acts:

- Activity 2 problems and exercises, weight: 10%
- Activity 3 (partial exam), weight 30%
- Activity 4 (final exam), weight: 30%
- Activity 5 (practices), weight: 30%

The unsatisfactory results of activity 3 (partial exam) can be redirected by a written test to make the day and time set for the final exam. All students enrolled can access this test. The test will have a score between 0 and 10 points. The grade obtained by the application of the renewal will replace the initial qualification of the partial, as long as it is higher.

For those students who meet the requirements and take the re-evaluation exam, the grade of the re-evaluation exam will replace the marks of all the evaluation acts that are face-to-face written tests (controls, midterms and final exams) and will be maintained the qualifications of practices, works, projects and presentations obtained during the course.

If the final grade after the re-evaluation is less than 5.0, it will replace the initial one only if it is higher. If the final grade after the re-evaluation is greater than or equal to 5.0, the final grade for the course will be approved 5.0

BIBLIOGRAPHY

Basic:

- Amat Salas, Oriol; Soldevila, Pilar. Contabilidad y gestión de costes. Barcelona: Gestión 2000, 2002. ISBN 9788480887618.
- Blanco Ibarra, Felipe. Contabilidad de costes y analítica de gestión para las decisiones estratégicas. 9a ed. Bilbao: Deusto, cop. 2002. ISBN 8423420485.
- Sáez Torrecilla, Ángel; Fernández Fernández, Antonio; Gutiérrez Díaz, Gerardo. Contabilidad de costes y contabilidad de gestión, vol. 1 [on line]. 2a ed., ampl. Madrid [etc.]: McGraw-Hill/Interamericana de España, cop. 2009 [Consultation: 15/06/2022]. Available on: https://www-ingebook-com.recursos.biblioteca.upc.edu/ib/NPcd/IB_BooksVis?cod_primaria=1000187&codigo_libro=7058. ISBN 9788448170943.
- Sáez Torrecilla, Ángel; Fernández Fernández, Antonio; Gutiérrez Díaz, Gerardo. Contabilidad de costes y contabilidad de gestión, vol. 2. 2a ed., ampl. Madrid [etc.]: McGraw-Hill/Interamericana de España, cop. 2009. ISBN 9788448170929.

RESOURCES

Other resources:

- Transparencies and notes of each module
- Collection of problems of the subject