

Course guide

220558 - 220558 - Management Accounting

Last modified: 11/04/2025

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

Degree: MASTER'S DEGREE IN MANAGEMENT ENGINEERING (Syllabus 2012). (Compulsory subject).

Academic year: 2025 **ECTS Credits:** 5.0 **Languages:** Spanish

LECTURER

Coordinating lecturer: MERCEDES GARCIA PARRA
CARLOS SICILIA ESPIN

Others:

DEGREE COMPETENCES TO WHICH THE SUBJECT CONTRIBUTES

Specific:

7. Acquire concepts and techniques relating to quantitative and experimental methods for analysis and decision making.
8. Apply quantitative and experimental methods for making decisions in situations where intangibles appear
9. Apply theories and inherent principles in the financial area in order to analyze uncertainty complex situations and make decisions using engineering tools.

Generical:

1. Ability to apply knowledge to solve problems in new environments or unfamiliar environments within broader contexts (or multidisciplinary) related to engineering.
2. Self-learning capacity to independent continuous training.
3. Ability to effectively communicate their findings, knowledge and concluding reasons to skilled and unskilled audiences, clearly and unambiguously.
4. Ability to integrate knowledge and formulate judgments with the aim of making decisions based on information that, with incomplete or limited include reflecting on social and ethical responsibilities linked to the application of their knowledge and judgments.
5. Ability to understand the impact of engineering solutions in a global and social context .
6. Ability to operate and lead multidisciplinary and multicultural groups, with negotiation skills, group work, relationships in an international setting, and conflict resolution.

TEACHING METHODOLOGY

The course 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 focuses on the management of business costs and making decisions based on the design and analysis of different models of management accounting.

STUDY LOAD

Type	Hours	Percentage
Guided activities	22,0	17.60
Hours large group	8,0	6.40
Self study	80,0	64.00
Hours medium group	15,0	12.00

Total learning time: 125 h

CONTENTS

Module 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: First part exam

Activity 5: Practice of module 1Activity 1: Theory/Large groups sessions

Activity 2: Exercises/Medium groups sessions

Activity 3: First part exam

Activity 5: Practice of module 1

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

Theory classes: 4h

Practical classes: 7h 30m

Guided activities: 11h

Self study : 40h

Module 2: Advance models

Description:

Mixed Models

Standard-Costing

Activity-Based Costing

Related activities:

Activity 1: Theory/Large groups sessions

Activity 2: Exercises/Medium groups sessions

Activity 4: 2nd half exam

Activity 6: Synthesis or application report

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

Theory classes: 4h

Practical classes: 7h 30m

Guided activities: 11h

Self study : 40h

GRADING SYSTEM

The final grade depends on the following assessment criteria:

Activity 3 (1st. half exam), weight: 35%

Activity 4 (2nd. half exam), weight: 35%

Activity 5 (on-line quiz), weight: 10%

Activity 6 (synthesis or application report), weight: 10%

Activity 2 (in-class practice), weight: 10%

Unsatisfactory results from activities 3 (1st half exam) and 4 (2nd half exam) can be redirected by a review exam to be held on the appointed date and time for the final exam. Any enrolled student can take this exam. The exam will have two different parts graded each of them between 0 and 10 points corresponding each to activities 3 and 4 respectively. The qualification of each part of the final exam will override the initial grades for first and second half exams whenever it is superior to the initial one.

EXAMINATION RULES.

Activities 3 and 4 will be written, with spreadsheet software support when available, individually and on-site.

Activity 4 will be individual and on-line.

Activities 6 and 2 will be done in working groups (from 2 to 4 students).

BIBLIOGRAPHY

Basic:

- Sáez Torrecilla, Ángel. Contabilidad de costes y contabilidad de gestión, vol. 1 [on line]. 2a ed. Madrid: McGraw-Hill, 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. Contabilidad de costes y contabilidad de gestión, vol. 2. Madrid: McGraw-Hill, 2009. ISBN 9788448170929.

Complementary:

- Hicks, Douglas T. Activity-based costing: making it work for small and mid-sized companies. 2nd ed. New York: Jahn Wiley, 1999. ISBN 9780471237549.