



Course guide

240IOI32 - 240IOI32 - Management and Cost Control

Last modified: 16/05/2023

Unit in charge: Barcelona School of Industrial Engineering
Teaching unit: 732 - OE - Department of Management.

Degree: MASTER'S DEGREE IN INDUSTRIAL ENGINEERING (Syllabus 2014). (Optional subject).

Academic year: 2023 **ECTS Credits:** 4.5 **Languages:** Catalan

LECTURER

Coordinating lecturer: Víctor Romera Cruz

Others: Victor Romera Cruz
Joan Llobet Dalmases

DEGREE COMPETENCES TO WHICH THE SUBJECT CONTRIBUTES

Specific:

1. Apply theories and principles inherent in the financial area in order to analyze complex situations and uncertainty, and make decisions using engineering tools.
2. Develop and implement sustainable and socially responsible solutions.
3. Identify, analyze, diagnose, design and implement solutions in complex socio-technical systems.

TEACHING METHODOLOGY



LEARNING OBJECTIVES OF THE SUBJECT

Understand the most important problems of business management and industrial material costs.

Understand operation, methodology and tools of management control. Learn to make a critical analysis of the traditional cost systems and learn new management approaches and current trends costing and management control.

Specific objectives:

One. Understanding the mechanisms and limitations of spreadsheet traditional full-cost systems and Direct-Cost Cost.

Two. Understanding and methodological contributions in the field of management has led to the emergence of systems costs based activities.

Three. Know the national and international regulations that establish the criteria and procedures for calculating the cost of products and services companies.

4. Classify costs according to different criteria referred to internal accounting.

5. Mastering the problems of classification, quantification and allocation of resources that make up the cost of products and services.

6. Study the concepts necessary to implement cost systems based on industrial process and / or production organizations.

7. Analyze the problem of allocation and the need to seek baseline, which is the most objective, to identify factors with products.

8. Analyze and interpret accounting information internal reporting and transmitting it to the company management for decision making.

9. Mastering the techniques, procedures and systems to calculate the logical and reasonable cost of goods and services.

10. Controlling, supervising and organizing internal business designing and evaluating existing production processes, human factors, material resources and capital goods used.

11. Designing, developing and implementing a cost accounting system that allows decision-making situations to plan, organize resources, directing people towards goals and measure the impact on the results.

12. Introduce students to the calculation and analysis of systems costs preset.

13. Ability to analyze from a critical point of view that the information has limitations due to the subjectivity inherent in the allocation process and the difficulties that can arise when making decisions.

STUDY LOAD

Type	Hours	Percentage
Hours small group	20,3	18.03
Hours large group	20,3	18.03
Self study	72,0	63.94

Total learning time: 112.6 h

CONTENTS

(ENG) 1. L'ESTRATEGIA EMPRESARIAL I LA COMPTABILITAT DE GESTIÓ

Full-or-part-time: 7h

Theory classes: 1h

Practical classes: 2h

Self study : 4h



(ENG) 2. ANÀLISI CRÍTIC DELS SISTEMES DE COSTOS TRADICIONALS

Full-or-part-time: 42h

Theory classes: 9h

Practical classes: 8h

Self study : 25h

(ENG) 3. NOVES TENDENCIES DE LA COMPTABILITAT DE GESTIÓ

Full-or-part-time: 31h 30m

Theory classes: 2h 30m

Practical classes: 4h

Self study : 25h

(ENG) 4. METODOLOGIA I ANÀLISI DELS SISTEMES DE COSTOS PRESSUPOSTATS

Full-or-part-time: 16h

Theory classes: 2h

Practical classes: 4h

Self study : 10h

(ENG) 5. LA COMPTABILITAT DE GESTIÓ.

Full-or-part-time: 10h 30m

Theory classes: 2h

Practical classes: 2h 30m

Self study : 6h

(ENG) 6. Casos pràctics

Full-or-part-time: 6h

Theory classes: 4h

Self study : 2h

(ENG) -

Full-or-part-time: 1h 52m

Practical classes: 0h 20m

Laboratory classes: 0h 20m

Self study : 1h 12m

ACTIVITIES

(ENG) 1. PRÀCTICA. CLASSIFICACIÓ DE COSTOS



(ENG) 2. PRÀCTICA. APLICACIÓ DE MODELS ORGÀNICS I INORGÀNICS DE COSTOS I CÀLCULS BÀSICS DE COSTOS

(ENG) 3. PRÀCTICA. COMPARACIÓ DEL MODEL FC I DC.

(ENG) 4. PRÀCTICA. APLICACIÓ DELS MODELS FC I DC AMB DIVERSES PROBLEMÀTIQUES.

(ENG) 5. PRÀCTICA. PRESA DE DECISIONS

(ENG) 6. PRÀCTICA : APLICACIÓ DE FC I DC AMB PROBLEMÀTIQUES PARTICULARS.

(ENG) 7. PRÀCTICA APLICACIÓ DEL SISTEMA ABC

(ENG) 8. PRÀCTICA COSTOS ESTÀNDARDS I PRESSUPOSTOS

(ENG) 9. CLASSES MAGISTRALS. PRESENTACIÓ I INTRODUCCIÓ

(ENG) 9. CLASSES MAGISTRALS. TIPUS DE COSTOS, MODELS ORGÀNICS I INORGÀNICS

(ENG) 10. CLASSES MAGISTRALS. MODELS FULL COST I DIRECT COST

(ENG) 11. CLASSES MAGISTRALS. MODEL ABC

(ENG) 12. CLASSES MAGISTRALS. COSTOS ESTÀNDARDS I PRESSPOSTOS RÍGIDS I FLEXIBLES.

(ENG) 13. CLASSES MAGISTRALS. EXPLICACIÓ DE CASOS PRÀCTICS

(ENG) 14 . QÜESTIONARI 1. QÜESTIONARI ONLINE VIA ATENEA.

(ENG) 15 . QÜESTIONARI 2. QÜESTIONARI ONLINE VIA ATENEA



(ENG) 17. PRESENTACIÓ PREPROJECTE.

(ENG) 18. EXAMEN FINAL

Full-or-part-time: 112h 36m

Practical classes: 20h 18m

Laboratory classes: 20h 18m

Self study: 72h

GRADING SYSTEM

- Involvement in the practices: 10%
- Individual Practice: 25%
- Pre-project: 30%
- Final Exam: 35%

The qualification of the reassessment exam will replace the mark of the written examination

Students who have made the final examination and have not passed the subject, they can make the reassessment exam

EXAMINATION RULES.

They will be communicated at the beginning of each course

BIBLIOGRAPHY

Basic:

- Martín Peña, Francisco ; Juan Ros Riera. Costes: contabilidad y gestión. Madrid: Centro de Estudios Financieros, 2003. ISBN 8445411691.
- Sáez Torrecilla, Ángel ; Antonio Fernández ; Gerardo Gutiérrez. Contabilidad de costes y contabilidad de gestión. 2a ed.. Madrid: McGraw-Hill/Interamericana de España, 2009. ISBN 9788448170943.
- Martín Peña, Francisco; Rocafort Nicolau, Alfred. Comptabilitat de costos I. 2a ed. Barcelona: Universitat oberta de Catalunya, 2001. ISBN 8483182467.
- Martín Peña, Francisco ; Alfred Rocafort Nicolau. Comptabilitat de costos II. 4a ed. UOC: Barcelona, 2007.

Complementary:

- Castello Taliani, Emma ; Lizcano Álvarez, Jesus. El sistema de gestión y de costes basado en las actividades. Madrid: Instituto de Estudios Económicos, 1994. ISBN 8488533101.
- Kaplan, Robert S ; R. Cooper. Coste y efecto : cómo usar el ABC, AMB y el ABB para mejorar la gestión, los procesos y la rentabilidad. Barcelona: Gestión 2000, 2003. ISBN 8480882786.
- Mallo, Carlos et al. Contabilidad de costos y estratégica de gestión. Madrid: Prentice Hall, 2000. ISBN 8483221551.
- Álvarez-Dardet Espejo, Concepción. Contabilidad de gestión : Profundizacion En El Calculo Del Coste Y Proceso De Planificacion Y Control. Madrid: Piramide, 2010. ISBN 9788436823554.
- Bragg, Steven M. Cost Accounting Fundamentals. 3rd ed. Colorado: AccountingTools, 2012. ISBN 9780980069990.
- Horngren, Charles T. et al. Contabilidad de costos : un enfoque gerencial [on line]. 14a ed. Mexico: Pearson Education, 2012 [Consultation : 16 / 11 / 2022]. Available on : https://www-ingebok-com.recursos.biblioteca.upc.edu/ib/NPcd/IB_BooksVis?cod_primaria=1000187&codigo_libro=4954. ISBN 6073210264.