

205275 - Management Control and Cost

Coordinating unit: 205 - ESEIAAT - Terrassa School of Industrial, Aerospace and Audiovisual Engineering
Teaching unit: 732 - OE - Department of Management
Academic year: 2019
Degree: MASTER'S DEGREE IN INDUSTRIAL ENGINEERING (Syllabus 2013). (Teaching unit Optional)
ECTS credits: 5 Teaching languages: Catalan, Spanish

Teaching staff

Coordinator: 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.

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Study load

Total learning time: 125h	Hours large group:	30h	24.00%
	Hours medium group:	0h	0.00%
	Hours small group:	15h	12.00%
	Guided activities:	0h	0.00%
	Self study:	80h	64.00%

Content

Mòdul 1: Introduction and basic models	<p>Learning time: 62h 30m</p> <p>Theory classes: 15h Laboratory classes: 7h 30m Self study : 40h</p>
<p>Description: Introduction to managerial accounting Concepts pre-Cost Accounting Full-Costing Direct-Costing</p> <p>Related activities: Activity 1: Theory/Large groups sessions Activity 2: Exercises/Medium groups sessions Activity 3: Mid-Semester Exam Activity 5: Practice of module</p>	
Mòdul 2: Advance models	<p>Learning time: 62h 30m</p> <p>Theory classes: 15h Laboratory classes: 7h 30m Self study : 40h</p>
<p>Description: Standard-Costing Activity-Based Costing Target- costing</p> <p>Related activities: Activity 1: Theory/Large groups sessions Activity 2: Exercises/Medium groups sessions Activity 4: Final exam Activity 5: Practice of module</p>	

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Planning of activities

Activity 1: Theory/Large groups sessions	Hours: 44h Self study: 20h Theory classes: 24h
Description: Preparation before and after the theory sessions and assistance to them.	
Activitat 2: Problems sessions	Hours: 35h Laboratory classes: 15h Self study: 20h
Description: Pre and post preparation of problem / practice sessions and assistance to them. During these sessions, practical problems will be solved, fostering discussion among all attendees.	
Activitat 3: Mid-Semester Exam	Hours: 13h Theory classes: 3h Self study: 10h
Description: Individual and writing assessment about the contents of module 1.	
Activitat 4: Final exam	Hours: 13h Theory classes: 3h Self study: 10h
Description: Individual and writing assessment about the contents of module 2.	
Activitat 5: Practices	Hours: 20h Self study: 20h
Description: Practical case in group and in writing on the contents of modules 1 and 2, to prepare outside the classroom.	

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Qualification system

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

Activity 2 problems and class exercises, weight: 10%

Activity 3 (partial exam), weight 35%

Activity 4 (final exam), weight: 35%

Activity 5 (practices), weight: 20%

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.

Bibliography

Basic:

; Fernández Fernández, Antonio; Gutiérrez Díaz, Gerardo. Contabilidad de costes y contabilidad de gestión . 2a ed., ampl. Madrid [etc.] : McGraw-Hill/Interamericana de España, cop. 2009. ISBN 9788448170943.

; Fernández Fernández, Antonio; Gutiérrez Díaz, Gerardo. Contabilidad de costes y contabilidad de gestión . 2a ed., ampl. Madrid [etc.] : McGraw-Hill/Interamericana de España, cop. 2009. ISBN 9788448170929.

Others resources:

Transparencies and notes of each module

Collection of problems of the subject