

## Course guides

### 205275 - 205275 - Management Control and Cost

**Last modified:** 16/06/2020

**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:** 2020    **ECTS Credits:** 5.0    **Languages:** Catalan, Spanish

#### LECTURER

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**Coordinating lecturer:** MERCEDES GARCIA PARRA

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

#### DEGREE COMPETENCES TO WHICH THE SUBJECT CONTRIBUTES

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**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

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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

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

**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



## ACTIVITIES

### Activity 1: Theory/Large groups sessions

**Description:**

Preparation before and after the theory sessions and assistance to them.

**Full-or-part-time:** 44h

Theory classes: 24h

Self study: 20h

### Activitat 2: Problems sessions

**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.

**Full-or-part-time:** 35h

Laboratory classes: 15h

Self study: 20h

### Activitat 3: Mid-Semester Exam

**Description:**

Individual and writing assessment about the contents of module 1.

**Full-or-part-time:** 13h

Theory classes: 3h

Self study: 10h

### Activitat 4: Final exam

**Description:**

Individual and writing assessment about the contents of module 2.

**Full-or-part-time:** 13h

Theory classes: 3h

Self study: 10h

### Activitat 5: Practices

**Description:**

Practical case in group and in writing on the contents of modules 1 and 2, to prepare outside the classroom.

**Full-or-part-time:** 20h

Self study: 20h

## GRADING SYSTEM

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

- Activity 2 problems and exercises, weight: 20%
- Activity 3 (partial exam), weight 20%
- Activity 4 (final exam), weight: 20%
- Activity 5 (practices), weight: 40%

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

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### Basic:

- Amat, 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 84-234-2048-5.
- Sáez Torrecilla, Ángel; 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.
- Sáez Torrecilla, Ángel; 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.

## RESOURCES

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### Other resources:

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