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.
205275 - Management Control and Cost

Study load

<table>
<thead>
<tr>
<th>Total learning time</th>
<th>Hours large group:</th>
<th>Hours medium group:</th>
<th>Hours small group:</th>
<th>Guided activities:</th>
<th>Self study:</th>
</tr>
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<tbody>
<tr>
<td>125h</td>
<td>30h</td>
<td>0h</td>
<td>15h</td>
<td>0h</td>
<td>80h</td>
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<table>
<thead>
<tr>
<th>Learning time</th>
<th>Theory classes: 15h</th>
<th>Laboratory classes: 7h 30m</th>
<th>Self study : 40h</th>
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<tr>
<td>62h 30m</td>
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Content

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

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
## Planning of activities

| Activity 1: Theory/Large groups sessions | Hours: 44h  
Self study: 20h  
Theory classes: 24h |
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<tbody>
<tr>
<td><strong>Description:</strong></td>
<td>Preparation before and after the theory sessions and assistance to them.</td>
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| Activitat 2: Problems sessions | Hours: 35h  
Laboratory classes: 15h  
Self study: 20h |
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<tr>
<td><strong>Description:</strong></td>
<td>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.</td>
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| Activitat 3: Mid-Semester Exam   | Hours: 13h  
Theory classes: 3h  
Self study: 10h |
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<tbody>
<tr>
<td><strong>Description:</strong></td>
<td>Individual and writing assessment about the contents of module 1.</td>
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| Activitat 4: Final exam          | Hours: 13h  
Theory classes: 3h  
Self study: 10h |
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<tbody>
<tr>
<td><strong>Description:</strong></td>
<td>Individual and writing assessment about the contents of module 2.</td>
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</table>

| Activitat 5: Practices           | Hours: 20h  
Self study: 20h |
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<tr>
<td><strong>Description:</strong></td>
<td>Practical case in group and in writing on the contents of modules 1 and 2, to prepare outside the classroom.</td>
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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:

Others resources:
Transparencies and notes of each module
Collection of problems of the subject