220558 - Management Accounting

**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 MANAGEMENT ENGINEERING (Syllabus 2012). (Teaching unit Compulsory)  
**ECTS credits:** 5  
**Teaching languages:** Catalan, Spanish

**Teaching staff**

**Coordinator:** Carlos Sicilia Espin  
**Others:** Mercedes García Parra

**Degree competences to which the subject contributes**

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

**General:**
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.
220558 - Management Accounting

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

<table>
<thead>
<tr>
<th>Total learning time: 125h</th>
<th>Hours large group:</th>
<th>Hours medium group:</th>
<th>Guided activities:</th>
<th>Self study:</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>8h</td>
<td>15h</td>
<td>22h</td>
<td>80h</td>
</tr>
<tr>
<td></td>
<td>6.40%</td>
<td>12.00%</td>
<td>17.60%</td>
<td>64.00%</td>
</tr>
</tbody>
</table>
# Module 1: Introduction and basic models

<table>
<thead>
<tr>
<th>Description:</th>
<th>Learning time: 62h 30m</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction to managerial accounting</td>
<td>Theory classes: 4h</td>
</tr>
<tr>
<td>Concepts pre-Cost Accounting</td>
<td>Practical classes: 7h 30m</td>
</tr>
<tr>
<td>Full-Costing</td>
<td>Guided activities: 11h</td>
</tr>
<tr>
<td>Direct-Costing</td>
<td>Self study: 40h</td>
</tr>
</tbody>
</table>

**Related activities:**
- Activity 1: Theory/Large groups sessions
- Activity 2: Exercises/Medium groups sessions
- Activity 3: First part exam
- Activity 5: Practice of module 1
Module 2: Advance models

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<th>Learning time: 62h 30m</th>
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<td>Theory classes: 4h</td>
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</tr>
<tr>
<td>Guided activities: 11h</td>
</tr>
<tr>
<td>Self study : 40h</td>
</tr>
</tbody>
</table>

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

Qualification 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.
Regulations for carrying out activities

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:


Complementary: