

| Degree | Type | Year |
|---------------------------------|------|------|
| 2500002 Accounting and Finances | OB | 3 |

Contact

Name: Carme Casablanças Segura
Email: carme.casablanças@uab.cat

Teaching groups languages

You can view this information at the [end](#) of this document.

Prerequisites

It is recommended that the student has adequate knowledge of "Cost Accounting".

Objectives and Contextualisation

Understand the concept and applications of the standard cost as a basic tool of the Planning and Budgetary Control.

Learn the basic tools of budgetary control.

Learn the basic tools for decision-making.

Understand the concept of decentralization. Learning how to calculate transfer pricings.

Understand the concept of quality in its different areas (product, company and environment). Learning how to calculate the cost of the quality of a product or service.

Get Balanced Scorecard system and ABC/ABM as other management tools.

Competences

- Analysing, summarising and assessing information.
- Demonstrating a comprehension of the different legal, control and solvency standards issued by regulatory bodies affecting the several analysed accounting or financial processes.
- Efficiently searching information, discriminating irrelevant information.
- Organising the work, regarding order and planning.
- Searching for innovative and imaginative solutions.
- Students must be able to adapt to changing environments.

Learning Outcomes

1. Analysing, designing and introducing the budget of a company and assessing its implementation.

2. Analysing, summarising and assessing information.
3. Describing the solvency regulations and guarantees of the activity of various financial intermediary activities.
4. Determining the economic-financial situation of a company.
5. Efficiently searching information, discriminating irrelevant information.
6. Organising the work, regarding order and planning.
7. Prepare financial statements and reports for accounting, fiscal, financial and organizational purposes.
8. Producing technical accounting reports for the company managers, to help them take decisions related to management.
9. Reasoning and giving your opinion about the information provided by the financial statements.
10. Students must be able to adapt to changing environments.
11. Students must demonstrate they have an innovative and entrepreneur spirit.
12. Use the different criteria for registration and valuation established in the accounting rules.

Content

Topic 1. Introduction

1. The business context.
2. Business Process Decisions.
3. Management Accounting: Information that Creates Value.

Topic 2. Standard Costing

1. Definition of the Standard Cost.
2. Objectives of the Standard Cost.
3. Advantages and disadvantages of using *standard costs*
4. Calculation of unit cost standard.
 1. Standard cost of raw materials.
 2. Standard cost of labor.
 3. Standard cost of indirect industrial costs.

Topic 3. The budgeting process. Flexible Budget

1. The budgeting process.
2. Models for Budgeting and Control Systems.
3. The Flexible Budget process.
4. Preparing a Flexible Budget.
5. Flexible budget variances.

Topic 4. Decision-making in the short term

1. Using costs in decision making.
2. Relevant information for decision making.
3. Cost-Volume-Profit analysis.
4. Decision-Making about Products.

Theme 5. Transfer pricing. Decentralization.

1. The Decentralization concept.
2. Responsibility Centers and Evaluating Unit Performance.
3. Transfer pricing.
4. Type of transfer pricing.

Topic 6. Budgetary Control

1. Sales variances.

2. Industrial variances.
3. Other variances.

Topic 7. Other management tools

1. Total Quality and Continuous Improvement. Cost of Quality.
2. The Balance Scorecard and Strategy map.
3. ABM system.

Activities and Methodology

| Title | Hours | ECTS | Learning Outcomes |
|---|-------|------|-------------------|
| Type: Directed | | | |
| Laboratory Practice | 4 | 0.16 | 1, 5 |
| Practical sessions and problem solving | 13 | 0.52 | 4, 7, 9 |
| Theoretical lessons and discussion | 32.5 | 1.3 | 3, 12 |
| Type: Supervised | | | |
| Case tracking and analysis of problems | 5 | 0.2 | 2 |
| Tutoring of case studies and workin group | 10 | 0.4 | 6, 10, 11 |
| Type: Autonomous | | | |
| Study and research for information | 42.5 | 1.7 | 6 |
| The development and resolutions of cases | 40 | 1.6 | 5, 6 |

The teaching methodology is on-site, face-to-face.

The teaching methodology is based on a combination of three types of activities:

- Guided activity: theoretical and practical resolution (analysis) of cases.
- Supervised activity: consisting attending tutorials and exercises with a ruled follow-up.
- Individual autonomous activity: students' personal study (study of basic bibliography, readings, research information, etc.).

Annotation: Within the schedule set by the centre or degree programme, 15 minutes of one class will be reserved for students to evaluate their lecturers and their courses or modules through questionnaires.

Assessment

Continous Assessment Activities

| Title | Weighting | Hours | ECTS | Learning Outcomes |
|-------|-----------|-------|------|-------------------|
|-------|-----------|-------|------|-------------------|

| | | | | |
|---------------------|-----|---|------|-----------------------|
| Final test | 50% | 3 | 0.12 | 2, 3, 4, 5, 9, 12 |
| Laboratory Practice | 25% | 0 | 0 | 1, 2, 5, 7 |
| Work team | 25% | 0 | 0 | 1, 2, 5, 6, 8, 10, 11 |

This subject does not offer the option for comprehensive evaluation.

Evaluation

The student's assessment will be based on the following activities:

1. Cases Group (25% of the total).
 1. 15% cases' resolution. Will be assessed based on a rubric.
 2. 10% Oral Defence (individual and group). Teacher assessment.
2. Laboratory practices (25% of the total). The grade is computable if you get a score higher than 5 out of 10.
 1. 20% cases' resolution. Will be assessed based on a rubric.
 2. 5% feedback. Teacher assessment.
4. Final Test (50% of the mark). The grade is computable if you get a score higher than 3.5 out of 10.

To pass the course the student should get her an aggregate grade not less than 4.9 out of 10.

Calendar of evaluation activities

The dates of the evaluation activities (midterm exams, exercises, assignments ...) will be announced well in advance during the semester.

The date of the final exam is scheduled in the assessment calendar of the Faculty.

"The dates of evaluation activities cannot be modified, unless there is an exceptional and duly justified reason why an evaluation activity cannot be carried out. In this case, the degree coordinator will contact both the teaching staff and the affected student, and a new date will be scheduled within the same academic period to make up for the missed evaluation activity." **Section 1 of Article 115. Calendar of evaluation activities (Academic Regulations UAB).** Students of the Faculty of Economics and Business, who in accordance with the previous paragraph need to change an evaluation activity date must process the request by filling out an Application for exams' reschedule at https://eformularis.uab.cat/group/deganat_feie/application-for-exams-reschedule

Grade revision process

After all grading activities have ended students will be informed of the date and way in which the course grades will be published. Students will be also be informed of the procedure, place, date and time of grade revision following University regulations.

Retake Process

"To be eligible to participate in the retake process, it is required for students to have been previously been evaluated for at least two thirds of the total evaluation activities of the subject." Section 3 of Article 112 ter. The recovery (UAB Academic Regulations). Additionally, it is required that the student to have achieved an average grade of the subject between 3.5 and 4.8.

The date of the retake exam is posted in the calendar of evaluation activities of the Faculty. Students taking this exam and passing will get a grade of 5 for the subject. For the students that do not pass the retake, the grade will remain unchanged, and hence, will fail the course.

Irregularities in evaluation activities

Despite other disciplinary measures deemed appropriate, and in accordance with current academic regulations, "whenever a student makes any irregularity that could lead to a significant variation in the grade of an evaluation activity, it will be graded with a 0, regardless of the disciplinary process that can be instructed. In case of occurrence of various irregularities in the evaluation of the same subject, the final grade of this subject will be 0". **Section 10 of Article 116. Results of the evaluation. (UAB Academic Regulations).**

Bibliography

Alvarez López, J. J.; Amat i Salas, O; Ripoll Feliu, Vicente."Contabilidad de Gestión Avanzada: Planificación, control y experiencias prácticas". España, 1996.

Brian Plowman. Activity Based Management: Improving Processes and Profitability. Taylor and Francis, 2017. <https://ebookcentral-proquest-com.are.uab.cat/lib/uab/detail.action?pq-origsite=primo&docID=3002196>

Giménez, C., Kaplan, R., Mallo, C., & Meljem, S. (2005). *Contabilidad de costos y estrategia de gestión*. España: Prentice.

Horngren, C. T., Bhimani, A., Datar, S. M., Foster, G., & Horngren, C. T. (2002). *Management and cost accounting*. Harlow: Financial Times/Prentice Hall. <https://ebookcentral.proquest.com/lib/uab/detail.action?docID=5763136>

Kaplan, R. S., & Norton, D. P. (2002). *Cuadro de mando integral: the Balanced Scorecard*. Gestión 2000.

McNair-Connolly, C. J. Value Creation in Management Accounting Using Information to Capture Customer Value / CJ McNair-Connolly ... [et Al.]. 1st ed. New York, N.Y.] (222 East 46th Street, New York, NY 10017): Business Expert Press, 2013. <https://ebookcentral-proquest-com.are.uab.cat/lib/uab/detail.action?pq-origsite=primo&docID=1209526>

Oriol i Salas Amat, & Soldevila, P. (2010). *Contabilidad y gestión de costes*. Profit editorial.

Sadkowski, Wojciech, and Piotr Jedynak. Quality Management and Accounting in Service Industries: a New Model of Quality Cost Calculation / Wojciech Sadkowski, Piotr Jedynak. First edition. New York: Taylor & Francis, 2022. <https://library.oapen.org/bitstream/20.500.12657/54327/1/9781000610833.pdf>

Schuster, Peter, Mareike Heinemann, and Peter Cleary. Management Accounting / Peter Schuster, Mareike Heinemann, Peter Cleary. Cham, Switzerland: Springer, 2021. <https://link-springer-com.are.uab.cat/book/10.1007/978-3-030-62022-6>

UAB: Material available at the Aula Moodle.

Software

Excel will be used as a spreadsheet.

Language list

| Name | Group | Language | Semester | Turn |
|----------------------------|-------|----------|-----------------|---------------|
| (PAUL) Classroom practices | 101 | Catalan | second semester | morning-mixed |

| | | | | |
|-------------------------------|-----|---------|-----------------|---------------|
| (PAUL) Classroom practices | 501 | Catalan | second semester | afternoon |
| (PLAB) Practical laboratories | 101 | Catalan | second semester | morning-mixed |
| (PLAB) Practical laboratories | 501 | Catalan | second semester | morning-mixed |
| (TE) Theory | 10 | Catalan | second semester | morning-mixed |
| (TE) Theory | 50 | Catalan | second semester | afternoon |

PROVISIONAL