

Degree	Type	Year
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.

Learning Outcomes

1. CM39 (Competence) Design a quote for a company, assessing its implementation.
2. CM40 (Competence) Analyse costs, different calculation systems, costs as a tool for decision-making and new trends, for business and organisation management.

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 ContinuousImprovement. 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	CM39, CM40, CM39
Practical sessions and problem solving	13	0.52	CM39, CM40, CM39

Theoretical lessons and discussion	32.5	1.3	CM39, CM40, CM39
Type: Supervised			
Case tracking and analysis of problems	5	0.2	CM39, CM40, CM39
Tutoring of case studies and workin group	10	0.4	CM39, CM40, CM39
Type: Autonomous			
Study and research for information	42.5	1.7	CM39, CM40, CM39
The development and resolutions of cases	40	1.6	CM39, CM40, CM39

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.).

The reflective practice methodology is used for self-regulation and effective feedback processes are applied.

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	CM39, CM40
Laboratory Practice	25%	0	0	CM39, CM40
Work team	25%	0	0	CM39, CM40

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).**

Not assessable

According to point 9 of article 266 of the UAB Academic Regulations, when it is considered that the student has not been able to provide sufficient evidence of assessment, the subject will be classified as not assessable.

Use of AI

In this subject, the use of Artificial Intelligence (AI) technologies is allowed as an integral part of the development of the work, provided that the final result reflects a significant contribution by the student in the analysis and personal reflection. The student must clearly identify which parts have been generated with this technology, specify the tools used and include a critical reflection on how these have influenced the process

and the final result of the activity. The lack of transparency in the use of AI will be considered a lack of academic honesty and may lead to a penalty in the grade of the activity, or greater sanctions in serious cases. The use of AI is not allowed in exams.

Bibliography

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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.

Groups and Languages

Please note that this information is provisional until 30 November 2025. You can check it through this [link](#). To consult the language you will need to enter the CODE of the subject.

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	afternoon
(TE) Theory	10	Catalan	second semester	morning-mixed
(TE) Theory	50	Catalan	second semester	afternoon