

Curso Académico: (2021 / 2022)

Fecha de revisión: 06-07-2021

Departamento asignado a la asignatura: Departamento de Economía de la Empresa

Coordinador/a: TOLDRA SIMATS, ANNA

Tipo: Obligatoria Créditos ECTS : 3.0

Curso : 1 Cuatrimestre : 2

REQUISITOS (ASIGNATURAS O MATERIAS CUYO CONOCIMIENTO SE PRESUPONE)

Se recomienda haber superado un curso introductorio a la contabilidad financiera.

OBJETIVOS

- 1 Analyze existing cost structure, between fixed and variable elements by absorption and marginal costing
- 2 Prepare financial forecast and analyze results against the forecast
- 3 Understand the management accounting systems
- 4 Make common business management decisions

DESCRIPCIÓN DE CONTENIDOS: PROGRAMA

- Class 1: Introduction to Management Control, Calculating Manufacturing Cost of Sales
- Class 2: Marginal and Absorption Costing
- Class 3: Fixed and Variable Cost analysis, Case Study
- Class 4: Activity Based Costing, Case Study
- Class 5: Budgetary Control: Merchandising, Case Study
- Class 6: Budgetary Control: Merchandising, Case Study
- Class 7: Budgetary Control: Manufacturing, Case Study
- Class 8: Variance Analysis
- Class 9: Common Decision Making, Case Study under social pressure to maintain sustainability
- Class 10: Cost Allocation, Cost Allocation and Process Costing

ACTIVIDADES FORMATIVAS, METODOLOGÍA A UTILIZAR Y RÉGIMEN DE TUTORÍAS

- Theoretical and practical classes
- Individual and group assignments
- Tutorships

SISTEMA DE EVALUACIÓN

- Examen final: 60%
- Proyecto fin de curso: 30%
- Participación: 10%

Peso porcentual del Examen Final:	60
Peso porcentual del resto de la evaluación:	40

BIBLIOGRAFÍA BÁSICA

- Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan Cost Accounting: A Managerial Emphasis, Pearson/Prentice Hall, 2012
- Management and Cost Accounting, 7 edition Colin Drury, Cengage Learning Business Press, 2007

