

# Syllabus

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- **Course :** Analysis and Management control
  - **Credits:** 6 ECTS
  - **Program:** ADE
  - **Module:** Compulsory
  - **Subject:** CFI
  - **Code:** 802324
  - **Abbreviation:** MA05
  - **Subject Coordinator:** Jessica Paris
  - **Academic year:** 2022-2023
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  - **Semester:** First (third, Fall Semester)
  - **Campus:** Barcelona
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## 01 Faculty

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### 01.1 Subject coordinator

**Jessica París**

(jessicaparisparicio@campus.eae.es)

## 02 Presentation

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### 02.1 Description

The aim of the course is to develop basic cost accounting skills for solving business problems (individually and collaboratively) and is concentrated on planning, decision-making, and communication operating results in traditional and e-business settings.

Cost Accounting is the fundamental tool to determine the cost of obtaining these products and services and make it available to decision makers in the company.

The basic objective of the subject is, therefore, to make the student understand the procedures used by companies to calculate the cost of the products and services they offer to make the right decisions.

### 02.2 Relevant Professional applications

The achievement of these skills will make it possible for the student to assume positions of responsibility in the accounting and financial administration departments of any company.

## 03 Competences

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### 03.1 Subject Competences

#### Specific Competences

CECOS01 - Know the types of existing costs.

CECOS02 – Know and understand the criteria and methods of allocation and accumulation of costs to products and services.

CECOS03 –Apply the methods and techniques to calculate the cost of a product or service.

CECOS04 – Know and understand the criteria and methods to design the structure of the analytical results account of a company.

CECOS05 – Implement in a company a cost system appropriate to its needs.

CECOS06 – Analyze and evaluate the costs and results of a company. Prepare reports and make decisions.

CECOS07 – Know the stages of budgeting to carry out budgetary control.

CECOS08 – Know and understand the techniques of the fixed and flexible budget.

CECOS09 – Understand traditional standard cost and activity systems.

CECOS010 – Calculate and analyze deviations with different cost systems.

CECOS011 – Understand the technique of apportionment of deviations.

CECOS012 – Being able to work as a member of an interdisciplinary team either as one more member or performing tasks of management and development of people in order to contribute to developing projects with pragmatism and sense of responsibility, assuming commitments taking into account the available resources.

## General competences

**CG03** – Being able to work as a member of an interdisciplinary team either as one more member or performing tasks of management and development of people in order to contribute to developing projects with pragmatism and sense of responsibility, assuming commitments taking into account the available resources.

## 04 Program

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- Scope of action of cost accounting. Basic accounting scheme.
- Costs in the service, commercial and industrial company.
- Basic concepts of cost accounting. Classification of costs.
- Determination of unit costs.
- Relationship methods of general accounting and cost accounting.
- Accumulation systems and cost allocation and its relationship with the structure of the income statement. Determination and analysis of margins.
- The cost of production factors.
- Internal accounting of sections. Determination of the cost of the centers.
- The cost of the products. Homogeneous and heterogeneous production processes that affect the calculation of costs. Joint production costs.
- Application of Corporate Social Responsibility in the cost accounting to ensure a better sustainable community and continuity in the awareness of its importance.

## 05 Teaching Method

Taking into account the theoretical and practical subject characteristics and the student profile, teaching praxis has been articulated around three methodology groups:

- ME1.** Interactive class presentations
- ME2.** Teamwork
- ME3.** Independent work
- ME4.** Case study/problem solving based learning

## 06 Learning Activities

Depending on the competencies defined for this subject, and consistent with the teaching methodologies proposed, are scheduled the following training activities:

<b>Evaluation activities</b>	<b>Hours</b>	<b>On-site delivery</b>
<b>AF1.</b> Content exposition with student participation	24	100%
<b>AF2.</b> Problem solving exercises and case studies with student participation	24	100%
<b>AF4.</b> Study and preparation of teaching units	44	0%
<b>AF5.</b> Completion of exercises and case studies	25	0%
<b>AF6.</b> Systematic resolution of problems	25	0%
<b>AF13.</b> Written / oral evaluations	8	100%

## 07 Assessment

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Assessment 0.40 · EV1 + 0.20 · EV2 + 0.40 · EV3	Assessed Specific skills	Weight
EV1. Final written exam on the entirety of the subject studied		40%
EV2. Mid-term written test		20%
EV3. Quizzes (Exercises, Problems, Multiple choice)		40%

"The maximum grade that students will be able to obtain in the revaluation tests [...] shall be 5,0. In addition, "the grade of the revaluation tests shall in any case constitute the final grade of the subject". Thus, **only students who, having completed the midterm exam, the final exam and having carried out 100% of the continuous evaluation activities of the subject**, and have suspended (final grade of the subject below 5) will be entitled to the revaluation examination.

## 08 Learning Resources

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Subjects	Resources	Type
Units 1 – 8	Book, Class Slides, Notes and Exercises	Class and Blackboard

## 09 Code of Academic Conduct

The section 27.2 of the Universal Declaration of Human Rights stipulates that everyone has the right to the protection of the moral and material interests resulting from any scientific, literary or artistic production of which he is the author.

Thus, the moral and patrimonial rights of the authors of literary, musical, artistic, scientific and academic creations, whether they have been published or not, are protected by means of different national and international regulations. In the case of Spain, the Legislative Royal Decree 1/1996, of April the 12th, approved the consolidated version of the Law of Intellectual Property, regularizing, clarifying and harmonizing the legal provisions for the time being in force on this matter.

In this respect, special attention must be given to previously obtaining the corresponding authorization from the owner of the copyrights of any material, particularly before its distribution to the students and by means of the virtual campus. EAE Barcelona takes no responsibility for the non-compliance with this rule on the part of the users, either members of the teaching community or students.

The following materials that can be duplicated without the requirement of previous authorization:

- Laws and regulations.
- Court decisions.
- Acts, agreements, deliberations and decisions from public bodies.
- Any material distributed under the Creative Commons license, whenever its author and credits are mentioned.
- Any material published under the ISBN of EAE Barcelona or EAE Madrid.
- Any material, whose rights belong to EAE Barcelona or EAE Madrid.
- Any work that is in the public domain.

Furthermore, the quotation right is the inclusion of extracts from protected documents or materials, in this particular case, elaborated by the members of the teaching community- with the exception of textbooks and university handbooks- when such extracts are used to accompany educational activities.



The excerpts that can be used on the basis of the quotation right must fulfil the following requirements

- They must be previously published works.
- The source and author must be mentioned, whenever it is possible.
- They must deal exclusively with the teaching field.
- The inclusion of the excerpt must necessarily come with an analysis or explanation of it.

Concerning the material elaborated by the professors, in case it has been published previously, the agreements with the magazine or publication where it appeared must be taken into account.

As is apparent from the preceding paragraphs, plagiarism is a fraudulent activity that may result in serious sanctions, both of academic and legal nature. Academic honesty is one of the pillars on which the School's commitment to education is based, and the members of its teaching community are particularly conscious and prepared to perceive this kind of actions. Keeping in mind the difficulty that arises when trying to conceptualize plagiarism, it has been considered appropriate to delimitate clearly its contents and significance in these regulations and policies.

Plagiarism is understood as the appropriation of someone else's works, pretending that they are one's own; that is to say, without explicitly confirming its source. Plagiarism can consist on the complete or partial unauthorized copy of someone else's work, or the presentation of a copy as an original own work, impersonating the true author. Some examples of plagiarism are:

- Presenting someone else's work as one's own, regardless of whether the copy is complete or partial.
- Paraphrasing a text using different words, with small changes in the language, without quoting the source in order to feign.
- Purchasing or obtaining a work and presenting it as one's own.
- Using someone else's ideas or sentences as the basis to write a work without quoting its author.

In line with the section 10 of the Academic Code of Conduct of Students of EAE Barcelona, without prejudice to the academic sanctions resulting from its application, the Academic Commission will promote the pertinent legal actions if the plagiarism violates the applicable regulation in matters of intellectual property.

## 10 Bibliography

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### 10.1 Basic Bibliography

- Maheshwari, S. N., Maheshwari, S. K., & Maheshwari, M. S. K. (2021). Principles of Management Accounting. Sultan Chand & Sons.

### 10.2 Complementary Bibliography

- Hansen, D. R., Mowen, M. M., & Heitger, D. L. (2021). Cost management. Cengage Learning.