

1. Key Information		
Module Code: 13596	Module Title: Managerial control and cost	
Credit Points: 6	Module Status: Compulsory	Module Block: Business and management
Course Title: BSc in Engineering and Management		Module Theme: Accounting

2. Lecturer:	Ximo Catalán	Tutorial Hours:	Monday, 10.30h-12.30h
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3. Required Reading:	
"COST ACCOUNTING. A managerial emphasis" (15th ed. Global ed.) Pearson education Ltd ,2015	Authors: HORGREN, CH.T. ,DATAR, S.M. & RAJAN,M.V.
" ACCOUNTING for decision making and control" (9th ed.) McGraw-Hill Education 2017	Author: ZIMMERMAN, JL.
Other additional resources:	
http://www.globalcci.org/investigacion/	http://www.exinfm.com/free_spreadsheets.html
http://aeca.es/publicaciones2/documentos/documentos-emitidos-principios-de-contabilidad-de-gestion/	Author: EVANS, M.

4. General overview of the module
<p>Controller position is being among the most demanded jobs in recent years and engineers are having an opportunity to join this function.</p> <p>Modern controlling is structured as a support to ensure strategic objectives are met.</p> <p>Starting with assistance in strategy development, following with its translation into objectives and finishing with permanent support in concrete actions taking to reach them.</p> <p>The Controller of most advanced organizations has stopped the "only scrutiny approach" to become a business and organization expert.</p> <p>In this subject you will discover through real cases which are the main characteristics of this modern controlling, which is the role of cost accounting and control in the decision-making process and how controller's profile should evolve to overcome this new challenge.</p>

5. Recommended prior knowledge	
<i>Code</i>	<i>Module</i>
13594	Accounting
13610	Company
13595	Finance

6. Module objectives – Learning outcomes	
Basic and general competences	
01 – Teamwork ability in multilingual, multidisciplinary and multicultural environments.	
06 – Ability to make decisions in environments of certainty and business uncertainty.	
CB2- Students are able to apply their knowledge to their work in a professional way and have the competences typically demonstrated through the preparation and defense of arguments solving problems within their study area.	
CB4- Students can communicate information, ideas, problems and solutions to both specialized and non specialized audience.	
CB5- Students have developed those learning skills necessary to undertake further studies with a high autonomy level.	
Specific competences	
01 – Adequately analyze the financial statements of organizations and their implications on other decisions and business areas.	
02 – Interpret the impact of economic variables on business activity.	

1. Teaching and learning units	
Unit	Schedule
1.Manual control in 21 st century	Lecture 1-2/Week 1
2.Introduction to cost accounting: Difference between cost and expense	Lecture 3-4/Week 2
3.Types of costs: Classification based on nature of costs	Lecture 5-9/Week 3-5

4. Cost allocation models and calculation methods	Lecture 10-14/Week 5-7
5. Product cost allocation: Historical cost system	Lecture 15-20/Week 8-10
6. Product cost allocation: Standard cost system	Lecture 21-26/Week 11-13
7. Costing for decision making process and scorecard	Lecture 27-30/Week 14-15

2. Teaching and learning methods							
Unit	Theory (Classroom)	Practical (Classroom)	Practical (Laboratory)	Practical (Classroom)	Practical (ICT)	Self-guided study	TOTAL HOURS
1	3	2				6	11
2	2	2				10	14
3	6	4				18	28
4	6	4				18	28
5	6	6				20	32
6	4	8				20	32
7	3	4				13	20
TOTAL HOURS	30	30	0	0	0	105	165

3. Assessment		
Overview	Nº of activities	Weighting (%)
Assignments		40%
Exams	2	60%
<p><i>Student evaluation will consist of both continuous and summative assessments:</i></p> <ol style="list-style-type: none"> <i><u>Continuous assessment:</u> The submission of practical work either carried out individually or in groups and participation in the different activities both inside the classroom, such as the analysis, summation and discussion of required readings, and outside including company visits, will account for this mark. This part of the assessment carries a weighting of 40% towards the final mark.</i> <i><u>Summative assessment:</u> These tests can combine both theoretical and practical content. This part of the assessment carries a weighting of 60% towards the final mark.</i> <p><i>Continuous assessment is attendance based and non-recoverable. Therefore, the mark obtained for this part of the assessment will serve for both the first summative assessment and any subsequent repeat if required. The repeat will only be available at the end of the semester.</i></p> <p><i>In order to pass the module an average of more than 5 in summative tests must be obtained. The final mark will be calculated by the average weightings of the summative assessment in combination with the continuous assessment. The final mark achieved must be 5 or above to pass the module.</i></p> <p><i>Attendance is compulsory to ensure that you extract the most value from the module and meet the learning requirements. Therefore, session absence accounting for more than 15% of the prescribed hours will result in the inability to be awarded a mark for continuous assessment. Consequently, the maximum mark that can be achieved will be that obtained solely from the summative assessments.</i></p> <p><i>Students enrolling in the module for the second time will receive specific instructions from their lecturer on what is required for them to pass the continuous assessment element. The final mark will be obtained by combining the summative assessment (80%) and the continuous assessment (20%), having to gain a final mark equal to or greater than 5 to pass the module.</i></p> <p><i>All students must comply with the rules of writing, spelling and grammar in the development of their work and their assessment tests.</i></p>		