



SYLLABUS

COURSE DESCRIPTION		
Type of the course: <input checked="" type="checkbox"/> Normal <input type="checkbox"/> Teaching Assistant (TA) <input type="checkbox"/> Thesis/Dissertation		
Course Title: Cost for Decision Making		
Periodicity: <input checked="" type="checkbox"/> Annual <input type="checkbox"/> Semestral <input type="checkbox"/> Sporadic		
Academic term: Trimester		
WORKLOAD		
Workload: 60-hour course		Credits: 4
Theoretical: (1 credit = WL 15)	Research: (1 credit = WL 15)	Theoretical-empirical: (2 credits = WL 30)
Academic Degree: <input type="checkbox"/> Master <input type="checkbox"/> PhD <input checked="" type="checkbox"/> Master and PhD		
Course Type:		
Master: <input checked="" type="checkbox"/> Elective - <input type="checkbox"/> Compulsory		Doctorate: <input checked="" type="checkbox"/> Elective - <input type="checkbox"/> Compulsory
COURSE INSTRUCTOR		
AREA OF CONCENTRATION / LINE OF RESEARCH		
Research Area: Controllershhip and Governance		
Research Line: Management Control and Performance Evaluation		
COURSE PURPOSE		
a) Knowledge – provide students with knowledge about costs for decision making, in intra and interorganizational contexts; b) Skills – develop skills to understand the dimension and implications of the cost information for decision making in organizations; c) Approach – motivate students to critical reflection about the course content, through research and scientific production in this area of knowledge.		
COURSE DESCRIPTION		
Cost management and the evolution stages of management accounting. Strategic cost management. Activity-based management. Target costing, life-cycle costing and kaizen. Lean thinking and the management costs. Total cost of ownership, costs to serve and competitor costs. Logistic costs. Costs in interorganizational relationships. Opportunity costs and sunk costs in decision making.		
COURSE CONTENT		
1. Cost management and the evolution stages of management accounting <ul style="list-style-type: none"> ✓ Evolution stages of IFAC ✓ Costs in each stage ✓ Cases and theoretical-empirical researches 2. Strategic cost management <ul style="list-style-type: none"> ✓ Contextualization and scope ✓ Pillars of strategic cost management ✓ Practices of strategic cost management ✓ Cases and theoretical-empirical researches 3. Activity-based management <ul style="list-style-type: none"> ✓ Contextualization ✓ Strategic and operational focus of ABM ✓ Cases and theoretical-empirical researches 4. Target costing, life-cycle costing and kaizen <ul style="list-style-type: none"> ✓ Origin and scope 		



- ✓ Critical analysis in different contexts
- ✓ Cases and theoretical-empirical researches
- 5. Lean thinking and the cost management
 - ✓ Origin of the lean thinking
 - ✓ Mass production versus lean production
 - ✓ Lean principles and the cost management
 - ✓ Cases and theoretical-empirical researches
- 6. Total cost of ownership, costs to serve and competitor costs
 - ✓ Contextualization in the value chain
 - ✓ Total cost of ownership and the supplier evaluation
 - ✓ Costs to serve and customer profitability analysis
 - ✓ Competitor costs
 - ✓ Cases and theoretical-empirical researches
- 7. Logistic costs
 - ✓ Logistic processes
 - ✓ Logistic cost categories and the logistic cost trade-offs
 - ✓ Cases and theoretical-empirical researches
- 8. Costs in interorganizational relationships
 - ✓ Governance and risks in collaborative relationships
 - ✓ Interorganizational cost management
 - ✓ Cases and theoretical-empirical researches
- 9. Opportunity cost and sunk costs in decision making
 - ✓ implications for cost management
 - ✓ Cases and theoretical-empirical researches

METHODOLOGY

Preliminary reading and research, presentation of seminars based on proposed topics, participation in the classroom with critical discussion, resolution of exercises and cases, elaboration of scientific paper.

GRADING POLICY

Technical consistency, analysis, argumentation and synthesis capacity in the activities presentation (30%); classroom participation and critical discussions (30%); elaboration of scientific paper (40%).

MAIN REFERENCES

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- BALAKRISHNAN, R.; LABRO, E.; SIVARAMAKRISHNAN, K. Product **costs as decision aids: an analysis of alternative approaches** (Part 1). *Accounting Horizons*, v. 26, n. 1, 2012.
- ELLRAM, L. M. Total cost of ownership: an analysis approach for purchasing. **International Journal of Physical Distribution & Logistics Management**, v. 25, n. 8, p. 4-23, 1995.
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