

PONTIFICIA UNIVERSIDAD CATÓLICA DE CHILE  
SCHOOL OF ENGINEERING  
DEPARTMENT OF INDUSTRIAL AND SYSTEM ENGINEERING  
ABET COURSE SYLABBI

**ICS2613 ACCOUNTING AND MANAGEMENT CONTROL**

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| <b>Credits and contact hours:</b>  | 10 UC credits / 2.40 hours lectures; 1.20 hours assistantship  |
| <b>Instructor's name:</b>          | Cortés Jaime, Hernández Héctor, Bravo Ana María, Cabello Daniel, Urzúa Jorge, González Mauricio  |
| <b>Course coordinator's name:</b>  | None   |
| <b>Textbook:</b>                   | - "Contabilidad Fundamentos y Usos", Irrarázabal C., Aníbal , Sexta Edición, Ediciones UC.<br>- "Contabilidad Financiera para la dirección de empresas", Gálvez, J y Clarke,V, Ediciones UC, 2010  |
| <b>Course Catalog Description:</b> | The purpose of this course is to introduce the principles, concepts and assumptions used in financial accounting. The uses and limitations of Financial Statements will be discussed from the perspective of the accounting procedures used to perform and thus comprehensively understand. In any case, the emphasis of the course will focus on the use of accounting information for the assessment of risk management and corporate under analysis   |
| <b>Prerequisite Courses:</b>       | None   |
| <b>Co-requisite Courses:</b>       | None   |
| <b>Status in the Curriculum:</b>   | Required   |
| <b>Course Learning Outcomes:</b>   | <ol style="list-style-type: none"><li>1. Identify and explain the relevance of accounting information for decision making in an organization.</li><li>2. Apply and analyze the operation of the accounting process and evaluate alternatives accounting transactions of an organization.</li><li>3. Interpret and analyze basic financial statements of an organization knowing their uses and limitations.</li><li>4. Analyze an organization through its financial statements and ratios to determine its position in terms of liquidity, debt and profitability.</li><li>5. Apply different systems and analyzing cost and its role in supporting decision making in an organization.</li></ol> |

6. Apply accounting information in the planning process and management control of an organization.

**Relation of Course to ABET  
Criteria:**

c. Design a system, component, or process  
f. Professional and ethical responsibility

**Topics covered:**

Introduction .

1.1 . Accounting and importance of the information.

1.2 . Accounting Principles

1.3 . Information and decision making.

2. Registry transactions and the accounting process .

2.1. Accounting organization .

2.2 . Accounting transactions.

3. . Financial statements .

3.1 . Balance Sheet.

3.2 . Income statement

3.3 . Statements of cash flows .

3.4. Depreciation, inflation and taxes .

3.5. Investments and Consolidations

3.6 . Value of Assets and Liabilities

4 . Analysis of financial statements .

4.1 . Types of analysis.

4.2 . Financial and non - financial indices .

5 . Cost Accounting .

5.1 . Concept and cost behavior .

5.2 . Breakeven analysis .

5.3 . Systems costs.

6. Planning and management control.

6.2 . Budgets and budgetary control.

6.3 . Cost Allocation

6.4 . Process management control.

. 7 Special Topics : - The financial progress of the course topics covered with applications or approaches to financial and managerial accounting relevant to the economic decision -making will be complemented .