### Campos OBLIGATORIOS / NAHITAEZ bete beharreko eremuak

<table>
<thead>
<tr>
<th>AÑO / URTEA (20xx):</th>
<th>Trabajo Fin de Grado (TFG) / Gradu Amaierako Lana (GAL)</th>
<th>☒</th>
</tr>
</thead>
<tbody>
<tr>
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<td>Trabajo Fin de Máster (TFM) / Master Amaierako Lana (MAL)</td>
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</tr>
</tbody>
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### Título del TFG/TFM / GAL/MALaren izenburua:  
**Product Costs Calculation System Change and its integration with Accounting Systems**

### Autor (Apellidos, Nombre) / Egilea (Deiturak, izena):  
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### Director / Zuzendaria:  
Corredor, Pilar

### Codirector, si existe / Zuzendarikidea, halakorik baga

### Abstract (Resumen de 100-250 palabras)/ Abstract (Laburpena 100-250 hitzetan)

This project is related to the one of the main points of the current Volkswagen Group strategy: the standardization process. In this context, the main aim of Volkswagen Group is to standardize almost all the processes within the production process among all the plants of the brand. In the case of Volkswagen Navarra S.A., one of the projects to accomplish that purpose is the change in product cost calculation system in Controlling Department and its integration with accounting systems. Therefore, the change from the current system to the standard one is going to be analyzed and evaluated through this job. Firstly, the company will be presented enhancing the importance of the factory within the group. After that, the product cost calculation system change is presented and then, the project is contextualized within the production process. Following it, the current and the new system to calculate the product cost are described and evaluated displaying its results. Finally, the correct implementation of the project is evaluated and some conclusions are drawn.

### Materias o Palabras Clave (máximo 5) / Gaiak edo hitz gakoak (gehienez 5)

Product cost, Cost calculation process, Cost calculation systems, Cost accounting, Cost deviation analysis