



## IDENTIFYING DATA

### Cost accounting

Subject	Cost accounting			
Code	V03G020V01602			
Study programme	(*)Grao en Administración e Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	9	Mandatory	3rd	2nd
Teaching language	Spanish English			
Department	Financial Economics and Accountancy			
Coordinator	Fernández-Feijoo Souto, Belén			
Lecturers	Docampo Barrueco, Jose Maria Fernández-Feijoo Souto, Belén García Rivas, Ignacio Ruiz Blanco, María Silvia			
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Web				
General description	This subject has several objectives: valuation of inventories; planning and control of processes and activities in organizations; and preparation of accounting information for the decision-making process. Cost/managerial/management accounting is basically focused on the manufacturing industry, in its internal area. We work on the analysis of the productive process of a company.			

## Competencies

Code	
B1	Ability to analyse and synthesise
B2	Critical and self-critical thinking
B3	Skills related to the use of those computer applications used in business management
B5	Oral and written communication skills.
B6	Communication skills through the Internet, as well the ability to use multimedia tools for remote communication
B8	Capable of fluent communication within the student's context including interpersonal skills such as active listening, negotiation, persuasion and presentation
C1	Acquire and understand knowledge regarding: the relationships between the different subsystems that make up the business system
C3	Acquire and understand knowledge regarding: Internal aspects, functions and processes of organisations including their nature, structure, direction, operation and management
C5	Acquire and understand knowledge regarding: The relationship between the business and its surroundings, evaluating its impact on business strategy, behaviour, management and sustainability
C6	Acquire and understand knowledge regarding: The different processes, procedures and practices related to business management
C7	Acquire and understand knowledge regarding: The main instrumental techniques applied to the business context
C8	Apply the knowledge acquired to future professional situations and develop competences related to posing and defending arguments
C9	Identify the generalities of the economic problems posed in companies, and know how to apply the main instruments available in order to address these problems
C10	Assess the situation and foreseeable evolution of a company based on the relevant information records
C11	Make strategic decisions using different types of business models
C12	Solve problems effectively and make decisions using the appropriate quantitative and qualitative methods, including the identification, expression and solution of business problems
C13	Mobility and adaptability to different contexts and situations
C14	Draw up plans and policies in the different functional areas within organisations
C15	Have the ability to gather and interpret relevant data in order to make judgements that include a reflection on relevant social, scientific or ethical issues
C16	Skills in looking for, identifying and interpreting sources of relevant economic information

<b>Learning outcomes</b>		
Expected results from this subject	Training and Learning Results	
Recognise to information users and their soecific informative needs.	B1	C1
	B2	C3
	B3	C6
	B5	C7
	B6	C8
	B8	C9
		C10
		C13
		C15
		C16
Apply cost accounting models to a business reality.	B1	C1
	B2	C3
	B3	C5
	B5	C6
	B6	C8
	B8	C9
		C12
		C13
		C14
Apply budgetary technics to plan business activity.	B1	C1
	B2	C3
	B3	C5
	B5	C6
	B8	C7
		C8
		C9
		C10
		C11
		C12
		C13
		C14
		C15
		C16
	Build an information system for decision-making.	B1
B2		C3
B3		C5
B5		C6
B6		C7
B8		C8
		C9
		C10
		C11
		C12
		C13
		C14
		C15
		C16

## Contents

Topic
1. Introduction to the cost. Basic concepts
2. Cost behaviour
3. Materials
4. Labor cost (*)
5. Indirect manufacturing costs
6. Financial resources opportunity cost. Period costs
7. Multiple production: common production and joint production
8. Job costing
9. Process costing
10. Activity-based costing (*)
11. Variable costing
12. Budgets and standards
13. Decision-making process

<b>Planning</b>			
	Class hours	Hours outside the classroom	Total hours
Problem solving	35	58	93
Studies excursion	2	2	4
Lecturing	38	66	104
Problem solving	4	20	24

\*The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.

<b>Methodologies</b>	
	Description
Problem solving	Exercises in practical seminars, solved with the professor guidance. The students have to prepare similar cases at home.
Studies excursion	Visits to companies to know his productive process
Lecturing	The professor will explain in the classroom the main topics and those with greater conceptual difficulty.

<b>Personalized attention</b>	
Methodologies	Description
Problem solving	In the practical seminars the students have the possibility to solve all their doubts, doubts that can arise after their study at home or in the classroom.

<b>Assessment</b>				
	Description	Qualification	Training and Learning Results	
Problem solving	Evidence of learning through the resolution of theoretical and practical questions that the professor will propose to the student during the course, to consolidate his/her learning process.	45	B1 B2 B3 B5 B6 B8	C1 C3 C5 C6 C7 C8 C9 C10 C11 C12 C13 C14 C15 C16
Problem solving	Resolution of a written exam face-to-face, at the end of the semester, on the acquisition of competitions. It is necessary to achieve a minimum level in theory and in practice of this exam to pass the subject. It will value content and form of the proof written.	55	B1 B2 B3 B5 B6 B8	C1 C3 C5 C6 C7 C8 C9 C10 C11 C12 C13 C14 C15 C16

### **Other comments on the Evaluation**

The description of this guide is thought for the face-to-face modality. The mark obtained by the student in the face-to-face part will be applicable for all calls of each academic course, although the final mark will be the highest mark between the assessment of the final exam to 100% and the sum of the face-to-face (45%) and the final exam (55%).

The concretion of the activities to realize will depend to a large extent of the number of students, means to work in group, etc.

The dates and time of the proofs of evaluation of the different announcements are the specified in the calendar of proofs of evaluation approved by the Xunta of Centre for the course 2018-2019. In the case of conflict or disparity between the dates

of the examinations will prevail the signalled in the page web of the empower.  
Inappropriate behaviours or non-respectful attitude in the classroom will affect to the final assessment.

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### **Sources of information**

#### **Basic Bibliography**

Mallo, C.; Kaplan, R.; Meljem, S; Giménez, C., **Contabilidad de Costos y Estratégica de Gestión**, Prentice Hall,  
Fullana Belda, C.; Paredes Ortega, J.L., **Manual de Contabilidad de costes**, Delta,  
Drury, C., **Management and Cost Accounting**, Chapman and Hall. Londres,  
Buendía Carrillo, D.; García Meca, E., **Casos prácticos de Contabilidad de gestión**, Pirámide, 2016  
Mowen, Hansen, Heitger, **Cornerstones of managerial accounting**, South-western Cengage Learning, 2014

#### **Complementary Bibliography**

Azparren Pérez, M.R., **Manual de contabilidad de costes**, Universidad pública de Navarra,  
Alvarez-Dardet Espejo, M.C.; Gutiérrez Alonso, F., **Contabilidad de gestión. Cálculo de costes**, Pirámide,  
AECA, **Principios de Contabilidad de Gestión**, AECA,  
Mallo, C.; Rocafort, A. (Ed.), **Contabilidad de Dirección para la toma de decisiones. Contabilidad de gestión y de costes**, Profit, 2014  
Ripoll, V. y otros, **Casos prácticos resueltos de Contabilidad de Costes**, Profit, 2011  
Hornngren, CH. y otros, **Cost Accounting: a managerial emphasis**, Pearson, 2014

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### **Recommendations**

#### **Subjects that continue the syllabus**

Auditing/V03G020V01901

#### **Subjects that it is recommended to have taken before**

Financial accounting 2/V03G020V01401

Business: Financial Accounting I/V03G020V01301