



IDENTIFYING DATA

Cost accounting

Subject	Cost accounting			
Code	004G020V01602			
Study programme	Grado en Administración y Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	9	Mandatory	3rd	2nd
Teaching language	Spanish Galician English			
Department				
Coordinator	González Sánchez, María Beatriz			
Lecturers	González Sánchez, María Beatriz López-Valeiras Sampedro, Ernesto Regueiro Vázquez, Juan José			
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General description	The basic aim of this subject is the treatment of information for stock valuation, planning and control activities of organisations and accounting information for the process of decision-making. The subject is aimed basically at industrial companies, from an internal approach, and analysis of the productive process of the company.			

Training and Learning Results

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

Expected results from this subject		
Expected results from this subject	Training and Learning Results	
Identify the characteristics of the internal and external fields of the company.	B1 B2 B8	C1 C3 C5 C6 C10 C13 C14 C15 C16
Identify the information users and their particular needs.	B1 B2 B3 B5 B6 B8	C1 C3 C6 C7 C8 C9 C10 C13 C15 C16
Apply cost accounting models based on the current business to be analysed.	B1 B2 B3 B5 B6 B8	C1 C3 C5 C6 C7 C8 C9 C12 C13 C14
Apply budgetary techniques for the planning activity of the company	B1 B2 B3 B5 B8	C1 C3 C5 C6 C7 C8 C9 C10 C11 C12 C13 C14 C15 C16
Build a system of information for decision-making.	B1 B2 B3 B5 B6 B8	C1 C3 C5 C6 C7 C8 C9 C10 C11 C12 C13 C14 C15 C16

Contents

Topic	
1. Introduction to cost. Basic concepts	-
2. The behaviour of costs	-
3. The Costs of Materials	-
4. Labour costs	-

5. Overheads	-
6. Opportunity costs of financial resources. Period - costs	-
7. Joint and by-product costing	-
8. Costs by orders of work or request	-
9. Process costing	-
10. Activity-based costing (ABC)	-
11. Direct Costing	-
12. Forecasted costs. Budgets and standards	-
13. Decision-making	-

Planning

	Class hours	Hours outside the classroom	Total hours
Lecturing	37	60	97
Problem solving	38	66	104
Problem and/or exercise 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.

Methodologies

	Description
Lecturing	Lecturing in the classroom by the teacher, of the most relevant contents and of those with the greatest conceptual difficulty.
Problem solving	Proposal of theoretical and practical exercises to be resolved by the student

Personalized assistance

Methodologies	Description
Problem solving	Proposal of theoretical and practical exercises to be resolved by the student

Assessment

	Description	Qualification	Training and Learning Results
Lecturing	Evidence of theoretical learning through the realisation of activities in the classroom.	20	B1 C1 B2 C3 B3 C5 B5 C6 B6 C7 B8 C8 C9 C10 C11 C12 C13 C14 C15 C16
Problem solving	Evidence of practical learning through answering of the questions proposed student during the course, to consolidate the process of learning about a topic.	40	B1 C1 B2 C3 B3 C5 B5 C6 B6 C7 B8 C8 C9 C10 C11 C12 C13 C14 C15 C16

Problem and/or exercise solving	A written at the end of the term, where students demonstrate their ability to apply the knowledge + practical skills gained to new situations	40	B1 B2 B3 B5 B6 B8	C1 C3 C5 C6 C7 C8 C9 C10 C11 C12 C13 C14 C15 C16
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Other comments on the Evaluation

Assessment may be continuous or global. If the student does not expressly renounce to the continuous assessment before January 29th, the student will be evaluated through the continuous assessment.

Several tests of a theoretical-practical nature will be carried out throughout the second-term period summarizing 60% of the total to be assessed. The final exam will account for the remaining 40%.

Students who opt for the global assessment will take a single theoretical-practical exam which will account for 100% of the assessment.

These assessment rules are the same for the first as for the second chance.

This guide is indicative and may be modified throughout the course if deemed necessary.

Sources of information

Basic Bibliography

DRURY, COLIN, **Management and Cost Accounting**, 9th, International Thomson Business Press, 2015

HORNGREN, CH.; FOSTER, G.; DATAR, S., **Cost Accounting: a managerial emphasis**, 15th, Pearson, 2015

AECA, **Principios de Contabilidad de Gestión**, Varios

Complementary Bibliography

RIPOLL, V. y otros, **Casos prácticos resueltos de Contabilidad de Costes**, Profit, 2011

Mallo, C.; Kaplan, R.; Meljem, S; Giménez, C., **Contabilidad de Costos y Estratégica de Gestión**,

Fullana Belda, C.; Paredes Ortega, J.L., **Manual de Contabilidad de costes**,

Azparren Pérez, M.R., **Manual de contabilidad de costes**,

Alvarez-Dardet Espejo, M.C.; Gutiérrez Alonso, F., **Contabilidad de gestión. Cálculo de costes**,

Blanco Dopico, M. I., **Contabilidad de Costes. Análisis y Control**,

Mallo, C.; Rocafort, A., **Contabilidad de Dirección para la toma de decisiones. Contabilidad de gestión y de costes**,

Recommendations

Subjects that continue the syllabus

Auditing/O04G020V01901

Subjects that it is recommended to have taken before

Financial accounting 2/O04G020V01401

Business: Financial Accounting I/O04G020V01301

Other comments

The times and dates of the assessment tests are those specified in the assessment timetable approved by the Xunta de Centro for the current academic year.