

SUBJECT TEACHING GUIDE

G889 - Cost Accounting

Degree in Business Administration and Management

Academic year 2019-2020

1. IDENTIFYING DATA					
Degree	Degree in Business Administration and Management			Type and Year	Compulsory. Year 3
Faculty	Faculty of Economics and Business Studies				
Discipline	Subject Area: Analytical and Management Accounting Module: Training in Accounting				
Course unit title and code	G889 - Cost Accounting				
Number of ECTS credits allocated	6	Term	Semester based (1)		
Web					
Language of instruction	Spanish	English Friendly	No	Mode of delivery	Face-to-face

Department	DPTO. ADMINISTRACION DE EMPRESAS				
Name of lecturer	GEMMA HERNANDO MOLINER				
E-mail	gemma.hernando@unican.es				
Office	Edificio de las Facultades de Derecho y Ciencias Económicas y Empresariales. Planta: + 2. DESPACHO (E259)				
Other lecturers	ANTONIO ANGEL RUEDA GONZALEZ				

3.1 LEARNING OUTCOMES

- To be able to identify the specific needs of a economic unit in terms of product cost information.
- To be able to understand the main features of different product cost accounting systems and select the most suitable in each business case.
- To be able to report information on product costs (development and communication of a cost report), which incorporates determination of costs and its analysis and evaluation; in its different variants: regular or occasional, internal report (responsible for the cost accounting of an organization) or external reporting (consulting costs), reporting to the manager or to other functional areas.

4. OBJECTIVES

To Identify main tasks in the area of cost accounting as responsible of internal accounting in the organization or as an external consultant.

To be able to understand a process for determination and analysis of products / services costs adapted to the organizational structure, production, technology and information of the business.

To be able to elaborate a products costs report incorporating assess and analysis , considering the specific purpose, periodicity and the recipient of the information.

6. COURSE ORGANIZATION

CONTENTS

1	1. BASIS OF COST ACCOUNTING: Aims and Objectives of Cost Accounting, Product Cost Accounting versus Responsibility Accounting, Basics in Cost Accounting. 2. THE BASIC PRODUCT COST ACCOUNTING PROCESS: To Identify and analysis of cost factors, determination and analysis of the costs of care and identification and analysis of the costs of products. Development of the Income statement in Cost Accounting. Costing method versus Cost by Order Method.
2	PRODUCT COST MODELS: Full Costing (Basic Version, Rational Allocation and Normal Cost). Partial Costing (restricted version, Basic version and advanced version).
3	USES OF PRODUCTS COST INFORMATION: The product costs in preparing the financial statements. Use of the costs of products in different business management decisions . An approach to the usefulness of cost information for products in management control. 2. REPORT product costs.

7. ASSESSMENT METHODS AND CRITERIA

Description	Type	Final Eval.	Reassessn	%
Midterm exam 1: Theoretical test. Minimum mark 5 points. Recoverable in final exam of the ordinary call. It represents 40% of the final qualification.	Written exam	No	Yes	40,00
Midterm exam 2. Practical exam with several exercises. Minimum mark 5 points. Recoverable in final exam of the ordinary call. It represents 45% of the final qualification.	Written exam	No	Yes	45,00
Three activities during the course. No recoverable. Each activity represents 5% of the final qualification.	Others	No	No	15,00
TOTAL				100,00
Observations				
<p>A final theory test (20 questions test) and practice (test with several practical cases) will be held on the date established in the official exam calendar for the ordinary call. Students who need to recover one or both partial will be presented to this exam. If a student wishes to raise the grade obtained in a partial exam, he / she can take this final exam of the corresponding part. In such case, to determine the final grade will be considered the highest grade of those obtained by the student.</p> <p>The subject is passed when the final grade is equal to or higher than 5 points out of 10, having obtained the minimum qualifications in each partial.</p> <p>Students who do not pass the subject in ordinary call, must do a theoretical and practical exam in extraordinary call with two parts: a theory test with 20 questions and a practice exam with several cases. In each part it is necessary to obtain a minimum mark of 5 points over 10. The final mark for this test (average score of those obtained in the two parties) will represent 100% of the final grade.</p> <p>The tests have 4 response options, only one option is correct, you need to answer 11 questions total of 20. Assessment: correct answer, + 1 point; incorrect answer - 0.33 points.</p>				
Observations for part-time students				
<p>This student will must do a theoretical and practical examination on the dates established in the official exam calendar (ordinary call and extraordinary call), which will have two parts: a theory test with 20 questions and a practice test with several cases. In each part it is necessary to obtain a minimum score of 5 points over 10. The final mark for this test (average score of those obtained in the two parties) will represent 100% of the final grade.</p> <p>The tests have 4 response options, only one option is correct, you need to answer 11 questions total of 20. Assessment: correct answer, + 1 point; incorrect answer - 0.33 points.</p>				

8. BIBLIOGRAPHY AND TEACHING MATERIALS

BASIC

Buendía Carrillo, D. y García Meca, E. (coords.) (2016): Casos Prácticos de Contabilidad de Gestión. Editorial Pirámide. Madrid.

Blanco Dopico, M. I. (1998): Contabilidad de Costes. Análisis y Control. Editorial Pirámide. Madrid.

Muñoz, Clara I., Zornoza, J. y Veuthey, E. (2008): Introducción a la contabilidad de costes para la gestión. Editorial Aranzadi. Thomson. Tercera edición.

Horngren, Datar y Foster (2015): Contabilidad de Costos. Un enfoque gerencial. 12ª edición. Editorial Pearson.

Hernando Moliner, G. (2005): Contabilidad de Costes: Determinación, Análisis y Control. Ediciones TGD.

Mallo, C. y Rocafort, A. ed. (2015): Contabilidad de Dirección para la toma de decisiones. Contabilidad de gestión y de costes. Editorial Profit.