

## SUBJECT TEACHING GUIDE

G889 - Cost Accounting

### DOUBLE DEGREE IN ADMINISTRATION AND BUSINESS MANAGEMENT AND ECONOMICS

Double Degree in Law and Administration and Business Management

Degree in Business Administration and Management

1. IDENTIFYING DATA			
Degree	DOUBLE DEGREE IN ADMINISTRATION AND BUSINESS MANAGEMENT AND ECONOMICS		Type and Year Compulsory. Year 4 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		
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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	BASIS OF COST ACCOUNTING: Aims and Objectives of Cost Accounting , Product Cost Accounting versus Responsibility Accounting, Basics in Cost Accounting. Main cost classifications: Product Costs and Period Costs, Direct Costs and Indirect Costs, Fixed Costs and Variable Costs. The problem of the allocation of indirect costs and their possible solutions.
2	THE PRODUCT COST ACCOUNTING PROCESS: To Identify and analysis of cost factors , determination and analysis of the cost centers and identification and analysis of the product costs. Development of the Income statement in Cost Accounting. Process cost method versus Cost by Order Cost Method.
3	PRODUCT COST MODELS: Full Costing (Basic Version, Rational Allocation and Normal Cost). Partial Costing (restricted version, Basic version and advanced version).Uses of product 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.

## 7. ASSESSMENT METHODS AND CRITERIA

Description	Type	Final Eval.	Reassessn	%
Midterm exam 1: Theoretical and practical exam. First block of the program. Minimum mark 4.5 points. Recoverable in final exam of the extraordinary call. It represents 30% of the final qualification.	Written exam	No	Yes	30,00
Midterm exam 2: Theoretical and practical exam. Second block of the program. Minimum mark 4.5 points. Recoverable in final exam of the extraordinary call. It represents 30% of the final qualification.	Written exam	No	Yes	30,00
Midterm exam 3: Theoretical and practical exam. Third block of the program. Minimum mark 4.5 points. Recoverable in final exam of the extraordinary call. It represents 30% of the final qualification.	Written exam	No	Yes	30,00
A case study. It represents 10% of the final qualification. Recoverable in final exam of the extraordinary call. Conditions of realization and presentation according to the modality in which the teaching takes place.	Work	No	Yes	10,00
<b>TOTAL</b>				<b>100,00</b>
<b>Observations</b>				
<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, must do a theoretical and practical exam in extraordinary call (theoretical-practical examination with three parts corresponding to the three blocks), of the parties that are pending. In each part of this exam it is necessary to obtain a minimum score of 4.5 points out of 10. Also, if a student wishes to upload the grade obtained in a partial exam, they can take this final exam from the appropriate part. In such a case, to determine the final grade, the highest grade of those obtained by the student will be considered. The final score will consist of the score of the exams by 90% and the job score by 10%.</p> <p>The exam format will be partially or completely test type (with 4 options where only one is correct) depending on the conditions under which the teaching develops.</p>				
<b>Observations for part-time students</b>				
<p>Theoretical-practical examination on the scheduled date according to the schedule of examinations (ordinary call and extraordinary call) consisting of three parts corresponding to the three blocks. In each part it is necessary to obtain a minimum score of 5 points out of 10. The final grade will consist entirely of the score obtained in this exam.</p> <p>Both exams (ordinary call and extraordinary call) contain theory and practice questions. The exam format will be partially or completely test type (with 4 options where only one is correct) depending on the conditions under which the teaching develops.</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. (2020): Manual de Contabilidad de Costes. 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.