

27526 - Cost Accounting

Información del Plan Docente

Academic Year	2017/18
Faculty / School	109 - Facultad de Economía y Empresa
Degree	449 - Degree in Finance and Accounting
ECTS	6.0
Year	3
Semester	Second semester
Subject Type	Compulsory
Module	---

1.General information

1.1.Introduction

1.2.Recommendations to take this course

1.3.Context and importance of this course in the degree

1.4.Activities and key dates

2.Learning goals

2.1.Learning goals

2.2.Importance of learning goals

3.Aims of the course and competences

3.1.Aims of the course

3.2.Competences

4.Assessment (1st and 2nd call)

4.1.Assessment tasks (description of tasks, marking system and assessment criteria)

5.Methodology, learning tasks, syllabus and resources

5.1.Methodological overview

5.2.Learning tasks

5.3.Syllabus

Part I. General aspects of Cost accounting

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Chapter 1. Accounting information systems and Cost accounting

Chapter 2. Internal accounting cycle

Part II. Fundamental analysis of Cost accounting

Section I. Inputs

Chapter 3. Direct costs. Labor and materials

Chapter 4. Indirect costs. Normal cost

Section II. Departments / Activities

Chapter 5. Department costs

Chapter 6. Activity based costs

Section III. Cost bearer

Chapter 7. Production by manufacturing order

Chapter 8. Production by processes

Chapter 9. Aggregate output

Part III. Cost system

Chapter 10. Variable cost system

Chapter 11. Cost systems and internal planning

Part IV. Management information systems

Chapter 12. Budgeting

Chapter 13. Internal control systems

5.4.Course planning and calendar

5.5.Bibliography and recommended resources

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[BB: Bibliografía básica / BC: Bibliografía complementaria]

- [BB] Broto Rubio, Jesús. Contabilidad analítica : apuntes de la asignatura : curso 2012/13 / apuntes preparados por, Jesús J. Broto Rubio (autor) ; Fabra Garcés, Luis Alberto (colaborador) Zaragoza : Copy Center Digital, [2013]
- [BC] Anthony, Robert Newton. Sistemas de control de gestión / Robert N. Anthony, Vijay Govindarajan . - 12ª ed. Madrid [etc] : McGraw-Hill, 2008

Listado de URL

- Control Contable [Sitio web de la asignatura] / Luis Alberto Fabra [<http://conge.unizar.es/index.htm>]
- Valuation and Common Sense / Pablo Fernandez. - University of Navarra - IESE Business School, 2013. - (3rd edition) [http://papers.ssrn.com/sol3/papers.cfm?abstract_id=2209089]