

## 27526 - Cost Accounting

### Syllabus Information

**Academic Year:** 2019/20

**Subject:** 27526 - Cost Accounting

**Faculty / School:** 109 -

**Degree:** 449 - Degree in Finance and Accounting

**ECTS:** 6.0

**Year:** 3

**Semester:** Second semester

**Subject Type:** Compulsory

**Module:** ---

### 1.General information

#### 1.1.Aims of the course

#### 1.2.Context and importance of this course in the degree

#### 1.3.Recommendations to take this course

### 2.Learning goals

#### 2.1.Competences

#### 2.2.Learning goals

#### 2.3.Importance of learning goals

### 3.Assessment (1st and 2nd call)

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

### 4.Methodology, learning tasks, syllabus and resources

#### 4.1.Methodological overview

#### 4.2.Learning tasks

#### 4.3.Syllabus

The course will address the following topics:

Part I. General aspects of Cost accounting

- Topic 1. Accounting information systems and Cost accounting
- Topic 2. Internal accounting cycle

Part II. Fundamental analysis of Cost accounting

Section I. Inputs

- Topic 3. Direct costs. Labor and materials
- Topic 4. Indirect costs. Normal cost

Section II. Departments / Activities

- Topic 5. Department costs
- Topic 6. Activity based costs

#### Section III. Cost bearer

- Topic 7. Production by manufacturing order
- Topic 8. Production by processes
- Topic 9. Aggregate output

#### Part III. Cost system

- Topic 10. Variable cost system
- Topic 11. Cost systems and internal planning

#### Part IV. Management information systems

- Topic 12. Budgeting
- Topic 13. Internal control systems

### **4.4.Course planning and calendar**

Further information concerning the timetable, classroom, office hours, assessment dates and other details regarding this course, will be provided on the first day of class or please refer to the Faculty of Economics and Business website (<https://econz.unizar.es/>)

### **4.5.Bibliography and recommended resources**