

27526 - Cost Accounting

Syllabus Information

Academic Year: 2022/23

Subject: 27526 - Cost Accounting

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

2. Learning goals

3. Assessment (1st and 2nd call)

4. Methodology, learning tasks, syllabus and resources

4.1. Methodological overview

The teaching-learning process that has been designed for the Analytical Accounting course of 6 ECTS credits is based on the distribution of the 150 hours of student work in 60 contact hours and 90 non-contact hours. The 60 hours of face-to-face work are distributed in 30 hours of participatory master classes and 30 hours of problem and case resolution with the use of audiovisual media, spreadsheets and management software. The face-to-face development of the subject is structured around the fundamental axes that are described in the following section.

4.2. Learning tasks

The program offered to the student in order to help him achieve the expected results includes the following activities:

- **Theoretical teaching sessions:**

In them, the teacher explains the content to be addressed in each of the sessions according to the schedule, previously providing the students with the corresponding material, promoting participation and debate regarding the content. Likewise, insofar as the contents allow, such explanations and debates are supported, with additional graphic material on production processes related to the problem being explained.

Throughout most of the chapters, different exercises are incorporated that are solved in class, helping to a better knowledge of the theoretical contents.

- **Practical teaching sessions:**

Approximately 50% of the sessions correspond to practices developed in the computer room. These sessions are where the cases proposed by the teacher are addressed.

The Analytical Accounting subject has a high practical content, being promoted throughout the teaching activity as a fundamental part of student learning, all enhanced with the use of computer tools.

The ultimate objective is the achievement of professionals with sufficient training to generate internal management tools in the company for its proper use in the management decision-making process.

In principle, the teaching delivery methodology is expected to pivot around face-to-face classes. However, if necessary for health reasons, face-to-face classes may be taught online.

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/>)