

27526 - Cost Accounting

Syllabus Information

Academic year: 2024/25

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

The main goal of this subject is that the student masters the rules and criteria for calculating, recording and presenting the cost of factors, functions and products of the economic activity of the companies.

The subject provides knowledge of the fundamentals for the generation of information in the decision-making process of the internal users of companies, through the mastery of the techniques, analysis, quantification, recording and communication of the elements constituting the cost of the products.

These approaches and goals are aligned with the Sustainable Development Goals (SDGs) of the United Nations Agenda 2030 (<https://www.un.org/sustainabledevelopment/es/>), specifically, the activities planned in the subject will contribute to the achievement of goals 4. Quality education, 8. Decent work and economic growth and 16. Peace, justice and solid institutions.

2. Learning results

The student, in order to pass this subject, must demonstrate the following results:

1. To know the cost systems of the companies.
2. To be able to adapt the cost systems according to the structure of the production system.
3. Achieve the necessary skills to develop internal management tools in different production environments.
4. To support decision-making in planning, execution and control processes through the elaboration of budgets, standard cost systems, variance analysis, financial control techniques, scorecard systems or scorecards.
5. To be able to analyze, interpret and adequately use the information generated internally.

3. Syllabus

Part I. General aspects of Analytical Accounting

Chapter 1. Accounting Information Systems and Analytical Accounting

Chapter 2. The internal accounting cycle

Part II. Fundamental analysis of Analytical Accounting

Section I. Productive factors

Chapter 3. Direct costs. Materials and Labor

Chapter 4. Indirect costs. Normal Cost

Section II. Centers / Activities

Chapter 5. Departmental costs

Chapter 6. Costs of activities

Section III. Carriers

Chapter 7. Production by production orders

Chapter 8. Process production

Chapter 9. Joint production

Part III. Cost systems

Chapter 10. Variable Cost Systems

Chapter 11. Standard Cost Systems

Part IV. Internal management information systems

Chapter 12. The budget

Chapter 13. Internal control systems

4. Academic activities

Master classes: 30 hours. Classroom explanation of the theoretical contents.

Practical classes: 30 hours. Realization of case studies using Excel.

Personal Study: 85 hours

Assessment tests. 5 hours

6 ECTS = 150 hours

In principle, the teaching methodology and its evaluation is planned to be based on face-to-face classes . However, if circumstances so require, they may be carried out online.

5. Assessment system

Continuous assessment:

Theory: Three multiple-choice questionnaires. One every four chapters (1-4, 5-8, 9-12). Each test will have a weight of 10% of the final grade.

Practical: two tests, one every six chapters (1-6, 7-12), consisting of solving practical cases through Excel.

Each test will have a weight of 35% of the final grade.

In order to be eligible for continuous assessment, each of the tests (three theory questionnaires and two practical tests) must have a minimum score of 3 out of 10. If a lower score is obtained in any of the tests, the student will not be eligible for continuous assessment.

Global Assessment:

It will be done through a questionnaire with multiple-choice questions whose result will have a weight of 30% of the final grade and practical cases to be carried out in Excel, the result of which will have a weight of 70% of the final grade.

The grade of the **first call** will be the result of the continuous evaluation for those students who have passed the subject by this means, or of the global evaluation in this call. In case of presenting to both, it will be the highest qualification of both.

The grade of the **second call** will be the one obtained in the global evaluation test of that call with the criteria indicated above (30% theory and 70% practice).

Assessment Criteria:

Theory through multiple-choice questionnaires: correct completion of the questionnaires.

Practice through practical cases in Excel: correct resolution of these practical cases, following the procedure explained during the practical class sessions.

6. Sustainable Development Goals

4 - Quality Education

8 - Decent Work and Economic Growth

9 - Industry, Innovation and Infrastructure