

**1. General information****Course:** COST ACCOUNTING**Type:** CORE COURSE**Degree:** 319 - UNDERGRADUATE DEGREE IN BUSINESS MANAGEMENT AND ADMINISTRATION (CU)**Center:** 401 - FACULTY OF SOCIAL SCIENCES OF CUENCA**Year:** 3**Main language:** Spanish**Use of additional languages:****Web site:****Code:** 54319**ECTS credits:** 6**Academic year:** 2021-22**Group(s):** 30**Duration:** First semester**Second language:****English Friendly:** Y**Bilingual:** N**Lecturer:** MONTSERRAT MANZANEQUE LIZANO - Group(s): 30

Building/Office	Department	Phone number	Email	Office hours
Edificio Gil de Albornoz/3.15	ADMINISTRACIÓN DE EMPRESAS	969 179100	montserrat.mlizano@uclm.es	Wednesday from 11:00 to 13:00 and from 16:00 to 17:00 Thursday from 9:00 to 11:00 and from 13:00 to 14:00

Lecturer: JESÚS ORTEGA MAURESO - Group(s): 30

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2. Pre-Requisites

In the UCLM Report about studies on Business Administration and Management, previous requirements have not been established to take the subject of Cost Accounting. Although we consider that it is necessary that the student has knowledge of General Accounting, taught in the first year of the studies of Business Administration and Management degree.

3. Justification in the curriculum, relation to other subjects and to the profession

The subject of Cost Accounting is taught in the third year of the degree in Business Administration and Management, during the first semester. It allows the elaboration of information, from the internal scope of the company. This information complements Financial and Societies Accounting, studied in the previous courses.

The field of study of the subject focuses on the internal scope of the company, in the study of cost relations, production and benefits, which is based on the economic and productive activity of organizations. It provides a view of the internal perspective of the company, by using all the tools related to the study of the costs of the company and the application of different calculation models. It is part of the company's management process, related to strategic planning, management control and control of activities and favors the decision-making process.

It becomes a very useful tool for the profession, since it allows students to achieve competencies for the elaboration of information to facilitate the process of decision making and management control of organizations.

4. Degree competences achieved in this course**Course competences**

Code	Description
E01	Develop the ability to manage and run a company or organization, understand their competitive and institutional position, and identify their strengths and weaknesses.
E03	Develop and enhance the ability to establish the planning and organization of any task in a company with the ultimate goal of helping make business decisions.
E04	Incorporate the ability to integrate into any functional area of a business or organization to perform and be able to lead any given task.
E05	Develop the ability to analyze any information on the situation and possible development of a company and transform it into a business opportunity.
E09	Ability to carry out a financial evaluation of the different assets of a company at different points in time and at different levels of risk.
G03	Develop oral and written communication skills in order to prepare reports, research projects and business projects and defend them before any commission or group of professionals (specialised or non-specialised) in more than one language, by collecting relevant evidence and interpreting it appropriately so as to reach conclusions.
G04	Ability to use and develop information and communication technologies and to apply them to the corresponding business department by using specific programmes for these business areas.
G05	Capacity for teamwork, to lead, direct, plan and supervise multidisciplinary and multicultural teams in both national and international environments so as to create synergies which benefit organisations.

5. Objectives or Learning Outcomes**Course learning outcomes****Description**

Assume a social and ethical responsibility in decision making.

Know the regulations and accounting systems that lead to the obtaining, analysis and interpretation of external and internal information to the company for the decision making of the different agents interested in it, such as shareholders, managers, clients, employees or public administration.

Search for information, analysis, interpretation, synthesis and transmission.

Listen, negotiate, persuade and defend arguments orally or in writing.

Solve problems in a creative and innovative way.

Additional outcomes

6. Units / Contents

Unit 1: The accounting information system in the company

Unit 2: Analysis and classification of costs. Calculation methods and cost statistics

Unit 3: Costs of production factors

Unit 4: Cost model by production orders

Unit 5: Cost model by departments

Unit 6: Cost model by homogeneous sections

Unit 7: Cost model by activities. ABC system

Unit 8: Full-Cost and Direct Cost models. Concepts and differences

Unit 9: Production and Management Accounting. Common cost model

Unit 10: Planning, budgeting and standard cost models

7. Activities, Units/Modules and Methodology

Training Activity	Methodology	Related Competences (only degrees before RD 822/2021)	ECTS	Hours	As	Com	Description
Class Attendance (theory) [ON-SITE]	Lectures	E01 E03 E04 E05	1.33	33.25	N	-	
Class Attendance (practical) [ON-SITE]	Lectures	E01 E03 E04 E05 E09	0.67	16.75	N	-	
Problem solving and/or case studies [ON-SITE]	Combination of methods	E01 E03 E04 E05 E09 G03 G04	0.2	5	Y	N	
Writing of reports or projects [OFF-SITE]	Combination of methods	E01 E03 E04 E05 E09 G03 G04 G05	0.8	20	Y	N	
Other off-site activity [OFF-SITE]	Combination of methods	G03 G04	1	25	N	-	
Study and Exam Preparation [OFF-SITE]	Combination of methods	E01 E03 E04 E05 E09 G03 G04 G05	1.8	45	N	-	
Final test [ON-SITE]	Combination of methods	E01 E03 E04 E05 G03 G04 G05	0.2	5	Y	Y	
Total:			6	150			
Total credits of in-class work: 2.4			Total class time hours: 60				
Total credits of out of class work: 3.6			Total hours of out of class work: 90				

As: Assessable training activity

Com: Training activity of compulsory overcoming (It will be essential to overcome both continuous and non-continuous assessment).

8. Evaluation criteria and Grading System

Evaluation System	Continuous assessment	Non-continuous evaluation*	Description
Final test	70.00%	100.00%	
Assessment of problem solving and/or case studies	30.00%	0.00%	
Total:	100.00%	100.00%	

According to art. 4 of the UCLM Student Evaluation Regulations, it must be provided to students who cannot regularly attend face-to-face training activities the passing of the subject, having the right (art. 12.2) to be globally graded, in 2 annual calls per subject, an ordinary and an extraordinary one (evaluating 100% of the competences).

9. Assignments, course calendar and important dates

Not related to the syllabus/contents	
Hours	hours
Class Attendance (theory) [PRESENCIAL][Lectures]	33.25
Class Attendance (practical) [PRESENCIAL][Lectures]	16.75
Problem solving and/or case studies [PRESENCIAL][Combination of methods]	5
Writing of reports or projects [AUTÓNOMA][Combination of methods]	20
Other off-site activity [AUTÓNOMA][Combination of methods]	25
Study and Exam Preparation [AUTÓNOMA][Combination of methods]	25
Final test [PRESENCIAL][Combination of methods]	5
Global activity	
Activities	hours
Class Attendance (practical) [PRESENCIAL][Lectures]	16.75
Problem solving and/or case studies [PRESENCIAL][Combination of methods]	5
Writing of reports or projects [AUTÓNOMA][Combination of methods]	20
Other off-site activity [AUTÓNOMA][Combination of methods]	25

Study and Exam Preparation [AUTÓNOMA][Combination of methods]	25
Final test [PRESENCIAL][Combination of methods]	5
Class Attendance (theory) [PRESENCIAL][Lectures]	33.25
Total horas:	130

10. Bibliography and Sources						
Author(s)	Title/Link	Publishing house	City	ISBN	Year	Description
Angel Tejada; Rosario Perez; Montserrat Núñez; M ^a Angela Jiménez Montañés	Contabilidad de costes : supuestos prácticos	Prentice Hall		84-205-4190-7	2004	
Carlos Mallo Rodríguez; Alfredo Rocafort Nicolau (editores)	Contabilidad de Dirección para la toma de decisiones. Contabilidad de Gestión y de costes.	P.PROFIT EDITORIAL	Barcelona	9788415735991	2014	
Carlos Mallo Rodríguez; M ^a Angela Jiménez Montañés	Contabilidad de Costes	Piramide, S.A	Madrid	978-84-368-2309-7	2009	
Muñoz C.C.I.; Zornoza B.J y Veuthey M.E	Introducción a la Contabilidad de costes para la gestión	Ed. Thomson Civitas 3 ^a edición	Madrid		2008	
M ^a Angela Jiménez; Montserrat Núñez; Rosario Pérez; Angel Tejada	Supuestos de contabilidad de gestión	Tébar	Albacete	84-930380-7-5	1999	