

**1. General information****Course:** COST ACCOUNTING**Type:** CORE COURSE**Degree:** 317 - UNDERGRADUATE DEGREE IN BUSINESS MANAGEMENT AND ADMINISTRATION (AB)**Center:** 5 - FACULTY OF ECONOMICS AND BUSINESS**Year:** 3**Main language:** Spanish**Use of additional languages:****Web site:****Code:** 54319**ECTS credits:** 6**Academic year:** 2022-23**Group(s):** 12 13**Duration:** First semester**Second language:** English**English Friendly:** Y**Bilingual:** N**Lecturer:** JULIAN GONZALEZ JAEN - Group(s): 13

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**2. Pre-Requisites**

Not established

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

Not established

**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 social and ethical responsibilities in business decision-making.

Search for information in order to analyze it, interpret its meaning, synthesize it and communicate it to others.

Know/learn the regulations and the accounting systems which lead to the obtaining, analysis and interpretation of a business's internal and external information, and that are needed by different users (investors, shareholders, executives, clients, employees, government, etc.) in order to make decisions related to the business.

Listen, negotiate, convince and defend arguments both in oral and writing ways.

Work out problems in creative and innovative ways.

**6. Units / Contents****Unit 1: The accounting information system in companies****Unit 2: Analysis and classification of costs. Costing methods and cost statistics.****Unit 3: Production factors costs****Unit 4: Production order cost model****Unit 5: Process or departmental cost model**

Unit 6: Homogeneous section cost model

Unit 7: Activity based cost

Unit 8: Full cost and direct cost

Unit 9: Production and Management Accounting. Joint 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 E09	1.33	33.25	N	-	
Class Attendance (practical) [ON-SITE]	Lectures	E01 E03 E04 E05 E09 G03 G04	0.67	16.75	N	-	
Mid-term test [ON-SITE]	Combination of methods	E01 E04 E05 E09 G03 G04	0.1	2.5	Y	Y	
Problem solving and/or case studies [ON-SITE]	Combination of methods	E01 E04 E05 E09 G03 G04	0.1	2.5	Y	Y	
Writing of reports or projects [OFF-SITE]	Combination of methods	E01 E04 E05 E09 G03 G04	0.8	20	Y	N	
Other off-site activity [OFF-SITE]	Self-study	G03 G04	1	25	N	-	
Study and Exam Preparation [OFF-SITE]	Combination of methods	E01 E03 E04 E05 E09 G03	1	25	N	-	
Final test [ON-SITE]	Combination of methods	E01 E03 E04 G03 G04 G05	0.2	5	Y	Y	
Study and Exam Preparation [OFF-SITE]	Combination of methods	E01 E03 E04 E05 E09 G03 G04 G05	0.8	20	N	-	
<b>Total:</b>			<b>6</b>	<b>150</b>			
<b>Total credits of in-class work: 2.4</b>			<b>Total class time hours: 60</b>				
<b>Total credits of out of class work: 3.6</b>			<b>Total hours of out of class work: 90</b>				

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
Mid-term tests	20.00%	0.00%	Resolution of theoretical and practical exercises
Assessment of problem solving and/or case studies	10.00%	0.00%	Resolution of a case proposed by the professor
Final test	70.00%	100.00%	Final exam on the program consisting of a theoretical part and a practical part
<b>Total:</b>	<b>100.00%</b>	<b>100.00%</b>	

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).

### Evaluation criteria for the final exam:

#### Continuous assessment:

The final and progress evaluation will consist of two parts: a theoretical part and a practical part.

To the qualification obtained in these tests will be added the qualifications in the resolution of problems or cases, with the weighting established in the preceding table.

#### Non-continuous evaluation:

The final exam will consist of two parts: a theoretical part and a practical part. This test will account for 100% of the grade for the subject. In accordance with section b of point 4.2. of the 2022 Student Evaluation Regulations, any student may change to the non-continuous assessment mode, by the procedure established by the lecturer, provided that he/she has not participated during the period of classes in assessable activities that together account for at least 50% of the total assessment of the subject. If a student has reached this 50% of assessable activities or if, in any case, the class period has ended, he/she will be considered in continuous assessment without the possibility of changing the assessment mode.

### Specifications for the resit/retake exam:

Students who have not passed the subject in the ordinary exam must take the extraordinary exam, which will account for 90% of the grade, the remaining 10% corresponding to the grade obtained in the resolution of cases in the ordinary exam. Those students who were in non-continuous assessment will receive 100% of the mark for the extraordinary exam.

In this call, the evaluation will consist of a theoretical-practical test to ensure that the appropriate competences of the subject are achieved.

### Specifications for the second resit / retake exam:

The final examination will consist of two parts: a theoretical part and a practical part. This evaluation will represent 100% of the grade of the course.

## 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][Self-study]	25
Study and Exam Preparation [AUTÓNOMA][Combination of methods]	25

Final test [PRESENCIAL][Combination of methods]	5
Study and Exam Preparation [AUTÓNOMA][Combination of methods]	20
<b>Global activity</b>	
<b>Activities</b>	<b>hours</b>
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][Self-study]	25
Study and Exam Preparation [AUTÓNOMA][Combination of methods]	25
Final test [PRESENCIAL][Combination of methods]	5
Study and Exam Preparation [AUTÓNOMA][Combination of methods]	20
<b>Total horas: 150</b>	

10. Bibliography and Sources						
Author(s)	Title/Link	Publishing house	Citv	ISBN	Year	Description
Buendía D. y García E. (Coordinadores)	Casos prácticos de contabilidad de gestión	Pirámide	Madrid	978-84-368-3599-1	2016	
Jiménez, M.A.; Núñez, M.; Pérez, R. y Tejada, A.	Supuestos de Contabilidad de Gestión	Tebar	Albacete	84-930380-7-5	1999	
Mallo, C. y Juménez, M.A.	Contabilidad de Costes	Pirámide	Madrid	978-84-368-2309-7	2009	
Mallo, C. y Rocafort, A. (editores)	Contabilidad de Dirección para la toma de decisioens. Contabilidad de Gestión y de Costes	Profit Editorial	Barcelona	9788415735991	2014	
Muñoz, C.I.; Zornoza, J. y Veuthey, E.	Introducción a la Contabilidad de Costes para la gestión	Thomson Civitas (3ª Ed.)	Madrid		2008	
Tejada, A.; Pérez, R.; Núñez, M. y Jiménez, M.A.	Contabilidad de Costes. Supuestos prácticos	Pearson. Prentice Hall	Madrid	84-205-4190-7	2004	
Urquía Grande, E. (coordinadora)	Accounting: creating value in a dynamic and international business environment.	Pretince Hall, ACODI, CIMA	Madrid	185-9713475	2000	