



## 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: 2022-23

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	First semester Wednesday from 16:00 to 17:00 horas Thursday from 08:00 to 11:00 and from 12:00 to 14:00 Second semester Wednesday: from 12:00 h to 13:00 h. Thursday: from 9:00 h to 14:00 h

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

Building/Office	Department	Phone number	Email	Office hours
Edificio Gil de Albornoz	ADMINISTRACIÓN DE EMPRESAS	969179100	Jesus.Ortega@uclm.es	First semester Wednesday from 17:00 to 19:00 h Thursday: from 09:00 to 11:00 h. and from 18:00 to 20:00 Second semester Wednesday: from 10:00 h to 14:00 h. Thursday: from 11:00 h to 13:00 h.

## 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

The Cost Accounting subject is taught in the third year of the Bachelor's Degree in Business Administration and Management, during the first semester. It allows the elaboration of information, from the internal sphere of the company, which complements that obtained through the General and Financial Accounting and Companies, studied in the previous courses. The field of study of the subject focuses on the internal sphere of the company, on the study of cost, production and profit relationships, on which the economic and productive activity of organizations is based. It provides a view of the company's internal perspective, through the use of all the tools related to the study of the company's costs and the application of different calculation models. It is part of the company's management process, related to strategic planning, management control and activity control and favors the decision-making process. It becomes a very useful tool for the profession, since it allows students to acquire skills for the preparation of information to facilitate the decision-making process and the management control of organizations. Application to real cases of companies that allow developing the capacity to manage a company.

## 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		Classes will be held theoretical/practical character face to face clarification of the main concepts and bases from the previous program specified, so that the student can arrive, together with the material means placed at your disposal disposition, to the achievement of the objectives detailed in point fifth of this teaching guide.
Class Attendance (practical) [ON-SITE]	Lectures	E01 E03 E04 E05 E09	0.67	16.75	N		Practical classes will be held face-to-face character addressed to the clarification of the main concepts and basics of the program specified above, in order that the student can arrive, together with the material means put to your disposition, to the achievement of the objectives detailed in point fifth of this teaching guide, through of making assumptions practical.
Problem solving and/or case studies [ON-SITE]	Combination of methods	E01 E03 E04 E05 E09 G03 G04	0.2	5	Y	N	Carrying out real cases proposed by the teacher
Writing of reports or projects [OFF-SITE]	Combination of methods	E01 E03 E04 E05 E09 G03 G04 G05	0.8	20	Y	N	Autonomous work of the student for the realization of problems or cases real proposed by the teacher.
Other off-site activity [OFF-SITE]	Combination of methods	G03 G04	1	25	N		Additional activities will be held with ICT, to support the realization of the final work.
Study and Exam Preparation [OFF-SITE]	Combination of methods	E01 E03 E04 E05 E09 G03 G04 G05	1.8	45	N		Trabajo autónomo realizado por el alumno para la preparación de las pruebas tanto prácticas como teóricas.
Final test [ON-SITE]	Combination of methods	E01 E03 E04 E05 G03 G04 G05	0.2	5	Y	Y	Progress tests, partial or finals, made, for the knowledge assessment theoretical and practical acquired.
<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>				

8. Evaluation criteria and Grading System			
Evaluation System	Continuous assessment	Non-continuous evaluation*	Description
Final test	70.00%	100.00%	Final, partial or progress test. Content review theoretical-practical. This percentage can be obtained by completion of progress tests or partial tests and the performing a final test.
Assessment of problem solving and/or case studies	30.00%	0.00%	It corresponds to the evaluation of field work.
<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).

**Specifications for the resit/retake exam:**

It will be evaluated in the same way as the extraordinary evaluation.

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

It will be evaluated in the same way as the extraordinary evaluation.

9. Assignments, course calendar and important dates	
Not related to the syllabus/contents	
<b>Hours</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][Combination of methods]	25
Study and Exam Preparation [AUTÓNOMA][Combination of methods]	45
Final test [PRESENCIAL][Combination of methods]	5
<b>Global activity</b>	
<b>Activities</b>	<b>hours</b>
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]	45
Final test [PRESENCIAL][Combination of methods]	5
Class Attendance (theory) [PRESENCIAL][Lectures]	33.25
<b>Total horas: 150</b>	

10. Bibliography and Sources						
Author(s)	Title/Link	Publishing house	Citv	ISBN	Year	Description
AngelTejada; Rosario Perez; Montserrat Núñez; Mª 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.	PPROFIT EDITORIAL	Barcelona	9788415735991	2014	
Carlos Mallo Rodríguez; Mª 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 3ª edición	Madrid		2008	
Mª Angela Jiménez; Montserrat Núñez; Rosario Pérez; Angel Tejada	Supuestos de contabilidad de gestión	Tébar	Albacete	84-930380-7-5	1999	