



Universitat de Lleida

DEGREE CURRICULUM  
**COST ACCOUNTING**

Academic year 2013-14

## Subject's general information

<b>Subject name</b>	Cost Accounting
<b>Code</b>	101316
<b>Semester</b>	2n Q Avaluación Continuada
<b>Typology</b>	Compulsory
<b>ECTS credits</b>	6
<b>Groups</b>	6
<b>Theoretical credits</b>	2.4
<b>Practical credits</b>	3.6
<b>Department</b>	Administración de Empresas y Gestión Económica de los Recursos Naturales
<b>Teaching load distribution between lectures and independent student work</b>	40% presencial y 60% trabajo autónomo
<b>Important information on data processing</b>	Consult <a href="#">this link</a> for more information.
<b>Language</b>	Catalan
<b>Distribution of credits</b>	Anna Tena Tarruella 14.4 Jordi Vilalta Miquel 6
<b>Office and hour of attention</b>	Anna Tena Tarruella Tuesday 11.30 to 13.30 and Friday 10,30 to 12.30 Jordi Vilalta Miquel tuesday 15.30 to 18.30h

Anna Tena Tarruella  
Jordi Vilalta Miquel

## Subject's extra information

This is a subject where one topic links to another, so it is strongly recommended not to have on to a new topic without having understood and worked through the previous one.

This subject is important in the sense that, once they have completed their degrees, students need to have basic knowledge of cost accounting in order to work for businesses applying this knowledge. It is essential to get the most from this course in order to understand other subjects directly related to it.

## Learning objectives

See competences

## Competences

### University of Lleida strategic competences

- Correctness in oral and written language.

### Goals

- To use accounting language properly.
- To describe basic concepts of cost accounting.
- To summarise the content of a text or article.
  
- Master Information and Communication Technologies.
- Respect of the essential rights of equality between men and women, the promotion of Human Rights and of the values of a peace culture and democracy.
- Master a foreign language.

### Degree-specific competences

- Apply instrumental techniques to the analysis and solution of business problems and to the taking of decisions.

### Goals

- To resolve the circumstances following the correct order.
- To determine the cost of materials.
- To express the different methods for determining results.
- To calculate the analytical result corresponding to each method.
- To describe the cost calculation procedure.
- To draw up the division of costs between activity centres.
- To calculate the costs of finished products.
- To draw up a cost distribution by activities.
- To detect different cost accounting problems.
  
- Elaborate, interpret and audit the economical-financial information of entities and individuals, and provide them with assessment.

## Goals

- To differentiate between cost accounting and general accounting.
- To describe the basic concepts of cost accounting.
- To identify business's costs.
- To organise business costs.
- To classify business costs.
- To determine the cost of materials.
- To identify the different costs making up staff costs.
- To identify the other indirect costs.
- To draw up the division of costs between activity centres.
- To draw up a cost distribution by activities.
- To detect different cost accounting problems.
- To interpret the analytical result corresponding to each method.

## Degree-transversal competences

- Ability to criticise and be self-critical.

## Goals

- To detect errors and suggest how to correct them.
- To classify business costs.
- To interpret the analytical result corresponding to each method.

- Ability to organise and plan.

## Goals

- To resolve circumstances following the correct order.
- To identify a business's costs.
- To organise business costs.
- To classify business costs.
- To determine the cost of materials.
- To identify the different costs making up staff costs.
- To identify the other indirect costs.
- To express the different methods for determining results.

- Teamwork and leadership.

## Goals

- To resolve circumstances following the correct order.

- Be able to work and to learn in an autonomous way and simultaneously adequately interact with others, through cooperation and collaboration.

## Goals

- To summarise the content of a text or article.
- To detect errors and suggest how to correct them.
- To resolve circumstances following the correct order.
- To use accounting language properly.

- Ability to analyse and synthesise.

## Goals

- To distinguish key concepts determined in each topic.
- To summarise the content of a text or article.
- To identify business's costs.
- To organise business costs.
- To classify business costs.
- To determine the cost of materials.
- To identify the different costs making up staff costs.
- To identify the other indirect costs.
- To interpret the analytical result corresponding to each method.
- To describe the cost calculation procedure.
- To draw up the division of costs between activity centres.
- To draw up a cost distribution by activities.
- To detect different cost accounting problems.

- Act in accordance with rigour, personal compromise and in a quality orientated way.

## Goals

- To summarise the content of a text or article.
- To detect errors and suggest how to correct them.
- To resolve circumstances following the correct order.
- To describe cost calculation procedure.

## Subject contents

### TOPIC 1: CONCEPT AND OBJECTIVES OF COST ACCOUNTING

- 1.1. Concept of Cost Accounting
- 1.2. Objectives of Cost Accounting
- 1.3. Distinguishing between Analytical Accounting and General Accounting
- 1.4. Basic concepts in Cost Accounting

### TOPIC 2: TYPES OF COST

- 2.1. External costs- Calculated costs
- 2.2. Production costs- Distribution costs- Administration costs
- 2.3. Direct costs - Indirect costs
- 2.4. Historical costs - Standard costs
- 2.5. Controllable costs - Uncontrollable costs
- 2.6. Fixed costs - Variable costs

## **TOPIC 3: FACTOR COSTS**

- 3.1 Material costs: control and stock valuation criteria
- 3.2 Labour costs: objectives of calculation and incorporable costs
- 3.3 Indirect manufacturing costs: principal incorporable costs

## **TOPIC 4: METHODS FOR DETERMINING COSTS AND RESULTS**

- 4.1. Full-Cost
- 4.2. Functional
- 4.3. Direct-cost
- 4.4. Rational attribution: sub-activity costs

## **TOPIC 5: COST CENTRES**

- 5.1. Dividing costs among centres
- 5.2. Principal centres and auxiliary centres: subdivision

## **TOPIC 6: COST BEARERS**

- 6.1. Attribution of costs to products: work units
- 6.2. Accounting treatment of products being manufactured

## **TOPIC 7: THE ACTIVITY-BASED COST SYSTEM**

- 7.1. Description of the ABC model
- 7.2. Concept of activity
- 7.3. Cost inductors

## **TOPIC 8: SPECIFIC COST CALCULATION PROBLEMS**

- 8.1. Stock differences
- 8.2. Costs of by-products, waste and defective products

## **TOPIC 9: DECISION-MAKING COSTS**

- 9.1. Information analysis
- 9.2. Cost-Volume-Benefit analysis

**Development plan**

Setmana	Data	Activitat	Agrupació	Hores	Activitat avaluació
1	11-2	Presentació assignatura/Exposició Tema 1	G.G.	2,15	
	12/14-2	Casos Tema 1	G.M.	1,15	
2	18-2	Exposició Tema 2	G.G.	2,15	
	19-21-2	Casos Tema 1 i 2	G.M.	1,15	
3	25-2	Exposició i casos Tema 2	G.G.	2,15	
	26/28-2	Preparació de preguntes tipus test Temes 1 i 2	G.M.	1,15	5% Grupal/Voluntària
4	4-3	Exposició Tema 3	G.G.	2,15	
	5/7-3	Casos Tema 3	G.M.	1,15	0%
5	11-3	Exposició Tema 4	G.G.	2,15	
	12/14-3	Casos Tema 3	G.M.	1,15	
6	18-3	Exposició Tema 5	G.G.	2,15	
	19/21-3	Casos Tema 4	G.M.	1,15	
7	25-3	Casos Tema 4	G.G.	2,15	
	26/28-3	Casos Tema 5	G.M.	1,15	
8	1-4	Casos Tema 5	G.G.	2,15	
	2/4-4	Casos Tema 5	G.M.	1,15	
9		Examen teòric-pràctic. Temes 1 a 5			20% Individual/Voluntària
10	22-4	Resolució prova	G.G.	2,15	
	23/25-4	Explicació treball	G.M.	1,15	
11	29-4	Exposició Tema 6	G.G.	2,15	
	30-4	Casos Tema 6	G.M.	1,15	
12	6-5	Exposició Tema 7	G.G.	2,15	
	7/9-5	Aplicació informàtica per a la resolució del treball	G.M.	1,15	
13	13-5	Casos Tema 7	G.G.	2,15	
	14/16-5	Aplicació informàtica per a la resolució del treball	G.M.	1,15	

14	20-5	Casos Tema 7	G.G.	2,15	
	21/23-5	Comentari i debat d'un article		1,15	5% Individual/Voluntària
15	27-5	Examen teòric. Temes 1a 7	G.G.		25% Individual/Voluntària
	28/30-5	Aplicació informàtica per a la resolució del treball	G.M.	1,15	
16	3-6	Entrega i exposició del treball	G.M.		
	4/6-6	"	G.M.		20% Individual/Voluntària
17-19		Examen pràctic. Temes 1a 7	G.G.		25% Individual/Voluntària

## Evaluation

Objectius	Activitats d'Avaluació	Criteris	%	Dates	O/V	I/G
Tema 1, 2	Preparació de preguntes tipus test. T 1, 2		5	Setmana 3(GM)	V	G
Tema 1a 5	Exàmen teòrico-pràctic		20	Setmana 9	V	I
	Participació i debat d'un article		5	Setmana 14	V	I
Temes 1a 7	Exàmen teòric		25	Setmana 15	O	I
	Entrega de treball		20	Setmana 16	O	G
Temes 1a 7	Exàmen pràctic		25	Setmana 19	O	I



## Bibliography

Recommended bibliography

### Resources on the Virtual Campus:

Classes are complemented with support material for the subject consisting of exercises and case studies.

### BASIC BIBLIOGRAPHY

- ALVAREZ LOPEZ, J.: *Contabilidad analítica de explotación*. Ed. Donostiarra, San Sebastian, latest edition.
- AMAT, O.; SOLDEVILA, P.: *Comptabilitat i Gestió de Costos*. Gestió 2000, Barcelona 1998.
- BLANCO IBARRA, F.: *Curso de contabilidad analítica*. Deusto, Bilbao 1990.
- MALLO, C. ; JIMÉNEZ, M.A.: *Contabilidad de costes*. Ed. Pirámide, Madrid 1997.
- MALLO, C. ; MIR, F. and OTHERS: *Contabilidad de gestión (contabilidad de gestión)*. Col. ACODI-Ariel Economía, 1994.
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- RIPELL FELIU, V.; ALVAREZ LÓPEZ, J. and OTHERS: *Introducción a la contabilidad de gestión. Cálculo de costes*. McGraw-Hill, Madrid, 1994.
- SÁEZ TORRECILLA, A.; FERNÁNDEZ FERNÁNDEZ, A.; GUTIÉRREZ DÍAZ, G.: *Contabilidad de costes y Contabilidad de Gestión*. Ed. McGraw-Hill, Madrid 1993.

### PRACTICAL BIBLIOGRAPHY

- AMAT, O.; SOLDEVILA, P. and AGUILÀ, S.: *Ejercicios resueltos de contabilidad de costes*. Ed. Gestión 2000. Barcelona, 1999.
- BLANCO IBARRA, F.: *Ejercicios resueltos de Contabilidad Analítica*. Ed. Deusto. Bilbao 1991, 2nd edition.
- LÓPEZ, E.; MENDAÑA, C.; RODRÍGUEZ M.A.: *Ejercicios de Contabilidad de Costes y de Gestión*. Ed. Pirámide. Madrid 1998.
- ROCAFORT, A.; FERRER, R.: *Introducción práctica a la contabilidad de costes empresariales, Supuestos resueltos*. Ed. Miquel, Barcelona 1988.
- SAEZ, A.; GUTIERREZ, G. and MARTIN, J.: *Supuestos de contabilidad de costes*. Ed. Tebar Flores. Madrid, 1985.
- TEJADA PONCE, A. and others: *Contabilidad de Costes*. Supuestos prácticos. Ed. Prentice Hall, 2004