



Universitat de Lleida

DEGREE CURRICULUM
COST ACCOUNTING

Academic year 2013-14

Subject's general information

Subject name	COST ACCOUNTING
Code	102617
Semester	2n Q Avaluació Continuada
Typology	Obligatòria
ECTS credits	6
Theoretical credits	0
Practical credits	0
Department	Administració d'Empreses i Gestió Econòmica dels Recursos Naturals
Important information on data processing	Consult this link for more information.
Language	Catalan
Office and hour of attention	dijous de 17,30 a 20 h.

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Subject's extra information

The course as part of the academic plan

The curriculum prepares students to achieve the skills necessary to direct tourism businesses. Economically, the graduate will have to make economic decisions that need to be competent in understanding the different concepts of cost and alternative calculations to determine the costs of their company's products/services of and the best strategies for profits. To accomplish this, the transverse course will train the student in the identification and classification of the main business costs as well as different methods of calculation and the implications of each method in decision-making.

Learning objectives

See competences

Competences

University of Lleida strategic competences

- Correctness in oral and written language.
- Master Information and Communication Technologies.

Degree-specific competences

- Create and direct a tourist service business which attends and responds to the surroundings in which it operates.
- Make decisions about finance and investment in companies which offer tourist services.

Goals

- 1. Know and understand the concept of cost and the different classifications. 2. Know how to establish the profit and the unit cost of the product/service according to the main methods of calculation. 3. Be able to make business decisions related to the cost/profit ratio in different environments. 4. Understand the basic operation of the U.S.A.L.I system
- Understand the principles of tourism, its spatial, social, cultural, legal, political, work and economical dimension.

Degree-transversal competences

- Ability to analyse and synthesize.
- Be able to work and learn in an autonomous way and at the same time adequately interact with others through cooperation and collaboration.

Subject contents

Subject contents

1 - Introduction to costaccounting and traditional cost systems

1 - Introduction to cost accounting

1-1 Concept of cost accounting

1-1-1 Need for internal information

1-1-2 The recipients of economic information

1-1-3 The objectives of analytical accounting

1-2 Differences between financial and analytical accounting

2 - Concept and classification of costs and application to the tourism sector

2-1 Concept of cost

2-2 Relationship between conceptual costs, expenses and payment

2-3 Classification of costs

2-3-1 Costs by nature

2-3-2 Costs by function

2-3-3 Costs as identified with the product or service

2-3-4 Costs according to behaviour in relation to the level of activity

2-3-5 Costs by charging the cost of the product or service

2-3-6 Costs by timing

3 - Traditional cost models

3-1 Full costing, Description

3-1-1 The principle of the production cost

3-1-2 Indirect costs

3-1-3 Income statements under the full costing system

3-2 Direct costing, Description

3-2-1 Variable costs and fixed costs

3-2-2 The income results from evolved direct costing

3-2-3 Direct costs and decision-making

2 - The costs of the factors in the hospitality industry

2-1 The cost of staff

2-1-1 Concept

2-1-2 Payment systems

2-1-3 Calculation of staff costs

2-2 Consumption of goods

2-2-1 Preliminary concepts

2-2-2 Systems for the valuation of stocks

2-2-3 Calculation of material costs

2-3 The amortization

2-3-1 Concept of depreciation and amortization

2-3-2 Depreciation calculation systems

3 - Different cost calculation systems

3-1 Cost calculation systems

3-2 Cost organization and models: inorganic and organic models

3-2-1 Inorganic cost models

3-2-2 Organic cost models

3-2-3 Cost models per order and per process

4-1 Traditional cost calculation systems

4.1 Direct Costing

4-1-1 Concept and brief introduction to the system

4-1-2 Direct manufacturing costs

4-1-3 Direct charges and the period

4-1-4 Margins and results

4-1-5 Analysis of results

4-2 Application of direct costing to the sector

4-2-1 Breaking even

4-2-2 Marginal accounting

4-3 Full Costing

4-3-1 Concept and brief introduction to the system

4-3-2 The cost of production

4-3-3 Indirect costs. The statistical costs of sections

4-3-3-1 The concept of homogeneous sections

4-3-3-2 Direct costs to the sections

4-3-3-3 Indirect costs to the sections - the primary distribution

4-3-3-4 The secondary distribution

4-3-4 Margins and results

4-3-5 Analysis of results

5 – USALI. The *Uniform System of accounts for the lodgement industry*

5-1 Introduction and history of the system

5-2 Implementation of the USALI system

5-2-1 Operational departments

5-2-2 Non-operating departments

5-2-3 Departmental statistics

5-2-4 Results presentation

6-New trends in costs

6-1 The costs based on activities - ABC

6-1-1 Operation and bases of the ABC

6-1-2 Adjustment of ABC tourism enterprises

1. Case 2 -Resolution case through the Direct Costing system
2. Case 3 -Resolution case through the Full Costing system
3. Case 4 -Resolution of a case through the U.S.A.L.Y or ABC system

Bibliography

Recommended bibliography

Basic

- Amat Salas, O. I Soldevila, P. – **Comptabilitat i gestió de costos**. Gestió 2000, Barcelona 1998
- Oriol Amat i Fernando Campa - **Contabilidad, control de gestión y finanzas de Hoteles**, ACCIDProfit, 2011
- F. Calero i otros - **Contabilidad de la Empresa Turística** McGraw Hill, Madrid 2007
- Joan Baigol y otros - **INTRODUCCIÓN A LA INFORMACIÓN FINANCIERA**, Ed. Ediuoc 2009
- Jordi Oller Nogues – **CONTABILIDAD DE COSTES PARA AGENCIAS DE VIAJES, HOTELES Y CAMPINGS**.– Ed. Síntesis.
- Isidoro Sánchez Mateos, : **Adaptación del “Uniform System” a los Hoteles en España**. E.d.Puzzle, Madrid 1999

