

1. BASIC INFORMATION

Course	Cost Accounting
Degree Program	Bachelor in Marketing
School	Social Sciences Faculty
Year	Third
ECTS	6 ECTS
Credit Type	Compulsory
Language (s)	English
Delivery mode	On site
Semester	Second Semester
Academic year	2025-2026
Coordinating professor	Ballester Solaz, Jose Luis

2. PRESENTATION

The Cost Accounting course aims to provide students with the criteria to collaborate in the preparation of useful economic information that allows for better business diagnostics. Thus, by understanding the accounting tools that allow the recording of a company's economic transactions, it becomes possible to model the company's cost structure, organize information by cost centres, and make improvement proposals.

In this way, the course uses the accounting concepts learned in other subjects within the same field of study. It also incorporates transversal concepts such as report writing, data observation, decision-making, and proficiency in the use of software applications. The application of these skills is demonstrated through the continuous use of Excel in the preparation of exercises. Additionally, this course is essential for understanding future accounting subjects, such as Corporate Operations Accounting or Financial Statement Analysis, and even other fields, as it provides fundamental knowledge for analysing costs in investment projects.

3. COMPETENCIAS Y RESULTADOS DE APRENDIZAJE

Core competencies:

- CB1: Students demonstrate that they have knowledge in an area of study that is based on general secondary education, and is usually found at a level that, although supported by advanced textbooks, also includes some aspects that involve knowledge from the cutting edge of their field of study.
- CB2: Students know how to apply their knowledge to their work in a professional manner and possess the skills that are usually demonstrated through the elaboration and defense of arguments and the resolution of problems within their area of study.

- CB3: Students have the ability to gather and interpret relevant data (normally within their area of study) to make judgments that include reflection on relevant issues of a social, scientific or ethical nature.
- CB4: Students can transmit information, ideas, problems and solutions to both a specialized and non-specialized audience
- CB5: Students have developed those learning skills necessary to undertake further studies with a high degree of autonomy.

Cross-curricular competencies:

- CT3.- Ability to adapt to new situations: The capacity to assess and understand different viewpoints, adjusting one's own approach as the situation requires.
- CT5: Problem analysis and resolution: Be able to critically evaluate information, decompose complex situations into their constituent parts, recognize patterns, and consider other alternatives, approaches and perspectives to find optimal solutions and efficient negotiations.
- CT7.- Awareness of ethical values: The ability to think and act according to universal principles based on the value of the individual, aimed at their full development, and which entails a commitment to certain social values.
- CT10.- Initiative and entrepreneurial spirit: The ability to undertake difficult or risky actions with determination. The capacity to anticipate problems, propose improvements, and persist in their achievement. A preference for taking on and carrying out activities.
- CT17.- Teamwork: The ability to integrate and actively collaborate with other people, areas, and/or organizations to achieve common goals.

Specific competencies:

- CE18 Knowledge of the tools available in the area of production management, including planning, sales forecasting, inventory management, and quality control of the production process.
- CE24: Ability to integrate the different company budgets and relate them to the technical and economic standard costs, as well as analyze variances.
- CE27: Ability to solve accounting problems and understand the valuation criteria of asset elements.

Learning Outcomes

- L.O. 1: Understanding of the concepts related to basic business finances.
- LO2 - Problems solving related to making investment decisions that demonstrate correct understanding of the concepts described.
- LO3 - Understanding of investment instruments and the financial system, specifically, the main intervening markets and financial assets.

The following table shows the relationship between the competencies developed during the course and the learning outcomes pursued:

Competencies	Learning Outcomes
CB1, CT17, CE18,	L.O. 1: Understanding of the concepts related to basic business finances.
CB4, CT3, CT7, CE24	LO2 - Problems solving related to making investment decisions that demonstrate correct understanding of the concepts described.
CB5, CE10, CT17, CE27	LO3 - Understanding of investment instruments and the financial system, specifically, the main intervening markets and financial assets.

4. CONTENT

- Topic 1: Study of cost classification and inventory management
- Topic 2: Analysis of inventory management
- Topic 3: Calculation of the cost of goods sold
- Topic 4: Study of work-in-progress and semi-finished products
- Topic 5: Different cost calculation methods
- Topic 6: Analysis and interpretation of results.

5. TEACHING-LEARNING METHODOLOGIES

The following are the types of teaching-learning methodologies that will be applied:

- Case Method.
- Cooperative Learning (Onsite Modality).
- Problem-Based Learning (PBL) (Onsite Modality).
- Lectures (Onsite Modality).

6. LEARNING ACTIVITIES

Find below the types of learning activities and the number of hours the student will spend on each one:

On site:

Learning Activity	Number of Hours
AF1 Analysis and resolution of practical cases	25
AF2 Independent study	50
AF3 Oral presentations	5
AF4 Lectures	30
AF5 Knowledge tests	4
AF6 Tutoring	11
AF7 Group participatory activities	25
TOTAL	150H

7. ASSESSMENT

Listed below are the assessment systems used and the weight each one carries towards the final course grade:

Assessment Type	Weight
Knowledge test	50%
Reports and written assessments	30%
Theoretical tests	20%

In the Virtual Campus, when you access the course, you will be able to view the evaluation activities you need to complete in detail, as well as the submission deadlines and the evaluation procedures for each of them.

7.1. First Exam Period

To pass the course in the regular session, you must obtain a grade of 5.0 out of 10.0 or higher in the final grade (weighted average) of the course.

In any case, it will be necessary to obtain a grade of 5.0 or higher in the final exam for it to be averaged with the rest of the activities. If this grade is not reached, the student must take a new knowledge test in the second exam period, and the course will be graded as FAIL in the first exam period.

Any student who does not complete or surpass 50% of the course or does not achieve a grade of 4 out of 10 in the knowledge tests will be graded as "fail" in the first exam period, as continuous assessment will prevent them from being considered "not presented." Consequently, the student must attend the second exam period.

If the course is graded as failed in the first exam period due to non-compliance with attendance percentages, the professor will indicate to the student what tests, assignments, or activities they must complete as a complement to pass the course.

Attendance: for all students enrolled in the course it is mandatory to justify at least 50% attendance to classes as part of the evaluation process and to fulfill the student's right to receive advice, assistance, and academic monitoring from the professor. For this purpose, students must use the technological system provided by the University or the control system determined by the professor to verify their daily attendance to each class. These systems will also serve to guarantee objective information regarding the student's active role in the classroom. Failure to accredit at least 50% attendance through the means proposed by the University will authorize the professor to grade the course as failed in the regular session.

All tests considered part of continuous assessment (theoretical tests, practical cases, and final project and presentation) must be submitted by the deadline set by the professor. All activities submitted after the deadline set by the professor will be reviewed but not graded.

7.2. Second Exam Period

To pass the course in the second exam period, you must obtain a grade of 5.0 out of 10.0 or higher in the final grade (weighted average) of the course.

In any case, it will be necessary to obtain a grade of 5.0 or higher in the final exam for it to be averaged with the rest of the activities.

Students who have not completed the corresponding activities in continuous assessment will not be allowed to submit them after the deadline. Instead, they will need to complete an alternative assignment (to be determined by the professor) before the extraordinary session exam.

8. SCHEDULE

This table shows the delivery deadline for each assessable activity in the course:

Assessable Activities	Deadline/weeks
Activity 1. Reports and written assessments	February to May
Activity 2. Theoretical assessments	Second week of April Second week of May
Activity 3. Final Exams (first and second period)	June / July

This schedule may be subject to changes for logistical reasons relating to the activities. The student will be notified of any change as and when appropriate.

9. BIBLIOGRAPHY

- Vicente Ripoll, Pablo Alcoy y Cristina Crespo: Casos prácticos Resueltos de Contabilidad de Costes. Editorial ACCID. Profit
- Horngren Charles T., Datar Srikant y Foster George Foster. "Contabilidad de costos". Ed. Pearson Prentice Hall.
- Oriol Amat y Pilar Soldevila. "CONTABILIDAD Y GESTIÓN DE COSTES". Ed. Gestión 2000.
- Felipe Blanco Ibarra. "CONTABILIDAD DE COSTES Y ANALÍTICA DE GESTIÓN PARA LAS DECISIONES ESTRATÉGICAS". Ed. Deusto.
- Vicente Serra Salvador. "CONTABILIDAD DE COSTES". Editorial Tirant lo Blanch (2003).

Other websites:

- <http://www.plancontable2007.com/index.php/niif-nic/nic-normas-internacionales-de-contabilidad.html>
- http://books.google.es/books?id=ePyr6TLZuKoC&printsec=frontcover&hl=es&source=gbs_ge_summary_r&cad=0#v=onepage&q&f=false
- http://books.google.es/books?id=F0ZOT4I40_wC&pg=PA19&dq=business+dictionary+english+spanish&hl=es&sa=X&ei=uJ9UT4KWNsOQ0AXj6IDXCw&ved=0CGcQ6AEwCA#v=onepage&q=business%20dictionary%20english%20spanish&f=false
- <http://books.google.es/books?id=sKSrbsozkVIC&pg=PA11&dq=business+dictionary+english+spanish&hl=es&sa=X&ei=uJ9UT4KWNsOQ0AXj6IDXCw&ved=0CD8Q6AEwAA#v=onepage&q=business%20dictionary%20english%20spanish&f=false>
- <http://www.icac.meh.es/>
- <https://open.spotify.com/episode/5ukBg3yVcvPLHoZUqTmMlc>
- <https://www.youtube.com/watch?v=U2alnuyQQBo>
- <https://www.youtube.com/watch?v=gKdSGHqgEgk>
- <http://www.aeca.es/>

- <http://www.aeat.es>
- <https://www.registradores.org/>

10. EDUCATIONAL GUIDANCE, DIVERSITY, AND INCLUSION UNIT

From the Educational Guidance, Diversity, and Inclusion Unit (ODI), we offer support to our students throughout their university life to help them achieve their academic goals. Other pillars of our work include the inclusion of students with specific educational support needs, universal accessibility across the university's various campuses, and equal opportunities.

From this Unit, we offer students:

1. Support and monitoring through personalized advising and plans for students who need to improve their academic performance.
2. In terms of diversity care, we implement non-significant curricular adjustments, meaning at the level of methodology and evaluation, for those students with specific educational support needs, aiming to ensure equity of opportunities for all students.
3. We offer students various extracurricular educational resources to develop diverse skills that will enrich their personal and professional growth.
4. Vocational guidance through tools and advising for students with career-related doubts or who believe they made the wrong choice in their degree program.

Students who need educational support can write to us at:
orientacioneducativa.uev@universidadeuropea.es

11. ONLINE SURVEYS

Your opinion matters!

The European University encourages you to participate in the satisfaction surveys to identify strengths and areas for improvement regarding the faculty, the degree program, and the teaching-learning process. The surveys will be available in the survey section of your virtual campus or via your email. Your feedback is essential to improving the quality of the degree program.

Thank you very much for your participation.