

1. BASIC INFORMATION

Course	Cost Accounting
Degree program	Bachelor's degree in business administration
School	Social and communication sciences
Year	Third
ECTS	6 ECTS
Credit type	Basic
Language(s)	Spanish and English
Delivery mode	Face-to-face
Semester	First Semester
Academic year	2025-2026
Coordinating professor	Ballester Solaz, Jose Luis
Professor	Hervás, Mariano

2. PRESENTATION

The objective of the Cost Accounting course is to provide students with the criteria to collaborate in the preparation of useful economic information that allows for better business diagnosis. 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 profit centers, and make improvement proposals.

In this way, the course utilizes the accounting concepts learned in other subjects within the same area of knowledge. It also integrates transversal skills such as report writing, data observation, decision-making, and proficiency in the use of software applications. These skills are applied through the continuous use of Excel for completing exercises. Furthermore, this course is essential for understanding accounting subjects in later years, such as Accounting for Corporate Operations or Financial Statement Analysis, and even for other fields, as it provides fundamental knowledge for analyzing costs in investment projects.

3. LEARNING OUTCOMES

- **LEARNING OUTCOMES OF THE DEGREE PROGRAMME**

Knowledge

KN01: Knowledge of the available tools in the area of production management, including planning, sales forecasting, inventory management, and quality control of the production process

Competences

CP13: Ability to integrate the various company budgets and relate them to technical and economic standard costs, as well as analyse deviations.

CP16: Ability to solve accounting problems and understand the valuation criteria of asset elements.

CPT01: Create new ideas and concepts from known ideas and concepts, reaching conclusions or solving problems, challenges, and situations in an original way.

CPT04: Influence others to guide and direct them toward specific goals and objectives, considering their points of view, especially in situations derived from volatile, uncertain, complex, and ambiguous (VUCA) environments in today's world.

CPT05: Cooperate with others in achieving a shared goal, actively participating, showing empathy, and exercising active listening and respect for all members.

CPT07: Adapt to adverse, unexpected, and stressful situations, whether personal or professional, overcoming them and even turning them into opportunities for positive change.

CPT08: Demonstrate ethical behaviour and social commitment in the performance of professional activities, as well as sensitivity to inequality and diversity.

- **LEARNING OUTCOME OF THE SUBJECT**

Understanding of concepts related to the calculation for the analysis of costs, margins, and business results.

Design of a cost calculation process for production.

4. CONTENT

- Study of cost classification and inventory management.
- Analysis of inventory management.
- Calculation of the cost of goods sold.
- Study of work in progress and semi-finished products.
- Different methods of cost calculation.
- Analysis and interpretation of results.

5. TEACHING-LEARNING METHODOLOGIES

The types of teaching-learning methodologies used are indicated below:

- Lectures
- Cooperative Learning
- Problem-Based Learning (PBL)

6. LEARNING ACTIVITIES

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

Campus-based mode:

Learning activity	Number of hours
Lectures	25
Asynchronous Lectures	15
Autonomous Work	40
Group Participatory Activities	25
Case Analysis and Problem Solving	25
Knowledge Tests	10
Tutorials	10
TOTAL	150

7. ASSESSMENT

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

Campus-based mode:

Assessment system	Weight
Knowledge test	45%
Case analysis and problem solving	20%
Projects / assignments	25%
Reports and written work	5%
Oral presentations	5%

7.1. First exam period

To pass the course in the ordinary exam period, you must obtain a grade greater than or equal to 5.0 out of 10.0 in the final course grade (weighted average).

In any case, it will be necessary to obtain a grade greater than or equal to 5.0 in the final exam in order for it to be averaged with the rest of the activities. If this grade is not achieved, the student must take new

knowledge tests during the extraordinary exam period, and the course will be graded as "Fail" in the ordinary period.

Any student who does not meet or exceed 50% of the course or does not achieve a grade of 5 out of 10 in the knowledge tests will be graded as "Fail" in the ordinary exam period, as continuous assessment will prevent them from being considered "Not Present." Consequently, the student will need to attend the extraordinary exam period as scheduled.

If the course is graded as "Fail" in the ORDINARY period due to non-compliance with attendance percentages, the professor will indicate to the student which tests, assignments, or activities must be completed as a supplement to pass the course.

Attendance: For students enrolled in face-to-face learning, it is mandatory to justify attendance to at least 50% of the classes as part of the evaluation process and to fulfill the student's right to receive guidance, 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 record their daily attendance for each class. These systems will also ensure objective information about the student's active participation in class. Failure to record at least 50% attendance using the methods proposed by the university will allow the professor to grade the course as "Fail" in the ordinary exam period.

All tests considered part of the continuous assessment (theoretical tests, case studies, and the final assignment and presentation) must be submitted by the deadline established by the professor. Any activities submitted after the professor's deadline will be corrected but marked as "Not Evaluated."

7.2. Second exam period

To pass the course in the ordinary exam period, you must obtain a grade greater than or equal to 5.0 out of 10.0 in the final course grade (weighted average).

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

Students who have not completed the required activities during continuous assessment will not be able to submit them after the deadline. Therefore, they will need to complete an alternative assignment (to be determined by the professor) before the extraordinary exam period.

8. SCHEDULE

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

Assessable activities	Deadline
Activity 1. Theoretical Tests	Last week of October, Last week of December
Activity 2. Case Studies	Last week of September, Second week of October, Second week of November, Last week of November, Second week of December
Activity 3. Final Assignment and Presentations	Last week of December
Activity 4. Knowledge Tests	January and February

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. BIBLIOGRAFÍA

The main reference work for this subject is:

- 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).

The recommended Bibliography is:

- <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=gbbs_ge_summary_r&cad=0#v=onepage&q&f=false
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- <http://www.icac.meh.es/>
- <https://open.spotify.com/episode/5ukBg3yVcvPLHoZUqTmMlc>
- <https://www.youtube.com/watch?v=U2alniyQQBo>
- <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 we offer support to our students throughout their university life to help them reach their academic achievements. Other main actions are the students inclusions with specific educational needs, universal accessibility on the different campuses of the university and equal opportunities.

From this unit we offer to our students:

1. Accompaniment and follow-up by means of counselling and personalized plans for students who need to improve their academic performance.
2. In terms of attention to diversity, non-significant curricular adjustments are made in terms of methodology and assessment for those students with specific educational needs, pursuing an equal opportunities for all students.
3. We offer students different extracurricular resources to develop different competences that will encourage their personal and professional development.
4. Vocational guidance through the provision of tools and counselling to students with vocational doubts or who believe they have made a mistake in their choice of degree.

Students in need of educational support can write to us at:

orientacioneducativa.uev@universidadeuropea.es

11. ONLINE SURVEYS

Your opinion matters!

The Universidad Europea encourages you to participate in several surveys which help identify the strengths and areas we need to improve regarding professors, degree programs and the teaching-learning process.

The surveys will be made available in the “surveys” section in virtual campus or via e-mail.

Your assessment is necessary for us to improve.

Thank you very much for your participation.