

1. BASIC INFORMATION

Course	Cost Accounting
Degree program	Sports Management
School	Medicine, Health and Sports
Year	2
ECTS	6 ECTS
Credit type	Mandatory
Language(s)	Spanish/english
Delivery mode	Campus based/online
Semester	S3
Academic year	2025 -2026
Coordinating professor	Enrique Gragera Pizarro

2. PRESENTATION

Cost Accounting subject will provide the knowledge to develop the necessary skills to carry out the process of calculating and training the costs of a company through the application of different systems and cost models. From there, to adopt the most appropriate decisions in order to lead business management towards efficiency and effectiveness.

3. LEARNING OUTCOMES

Knowledge

CON03. Identifies the basic economic and fiscal principles that operate in the financial dynamics of sports entities.

CON06. Describes the construction and operation processes of different sports facilities.

Skills

HAB03. Observes the different economic, fiscal and financial foundations that govern the different sports entities.

HAB07. Teamwork. Cooperates with others in shared academic or professional objectives, participating actively, empathically and exercising active listening and respect for all members.

Competences

COMP13. Know, elaborate, and apply strategic analyses that propose creative solutions adapted to the situation of the sports company and its environment.

4. CONTENT

- Study of cost classification and inventory management.
- Analysis of inventory management.
- Calculation of the cost of production sold.
- Study of in-progress and semi-finished products.
- Analysis and interpretation of results.

5. TEACHING-LEARNING METHODOLOGIES

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

- Cooperative learning
- Problem-Based Learning
- Master classes

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	Total number of hours
Master Classes	20
Reading Content Topics	12
Solving Problems and Exercises	20
Case Analysis	10
Research and Seletion of Information Sources	10
Written Reports	22
Participation in Group Activitiers (Seminars, Workshops, Forums, ...)	10
Tutorials	4
Autonomous Learning	20
Co-evaluation and Self-evaluation	5
Rol playing	10
Computer Program Management	5

Knowledge tests	2
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
Written Reports	20
Problem solving and practical exercises	30
Knowledge test	50

When you access the course on the *Campus Virtual*, you'll find a description of the assessment activities you have to complete, as well as the delivery deadline and assessment procedure for each one.

7.1. First exam period

To pass the course in the first exam period, you must obtain a final course grade of at least 5 out of 10 (weighted average).

In any case, you will need to obtain a grade of at 5.0 in the final exam in order for it to count towards the final grade along with all the grades corresponding to the other activities.

7.2. Second exam period

To pass the course in the second exam period, you must obtain a final grade of at least 5 out of 10 (weighted average).

In any case, you will need to obtain a grade of at 5.0 in the final exam in order for it to count towards the final grade along with all the grades corresponding to the other activities.

The student must deliver the activities not successfully completed in the first exam period after having received the corresponding corrections from the professor, or those that were not delivered in the first place.

8. SCHEDULE

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

Assessable Activities	Deadline
Indirect Costs	5ª Semana
Profit and Loss Account	10ª Semana
Cost Process	15ª Semana
Integrative Case Study	19ª Semana

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

The main reference work for this subject is:

- Sáez torrecilla, Ángel; Fernández Fernández, Ángel; Gutiérrez Díaz, Gerardo. (2004). Contabilidad de costes y contabilidad de gestión. Madrid. McGraw – Hill.
- Tejada Ponce, Ángel; Pérez Morote, Rosario; Núñez Chicharro, Montserrat; Jiménez Montañés, Ángela. (2004). Contabilidad de costes. Supuestos prácticos. Madrid. Pearson Prentice Hall.
- Muñoz, Clara I; Zornoza, Javier; Veuthey, Eloy. (2008). Introducción a la contabilidad de costes para la gestión, curso práctico. Navarra. Thomson Civitas.
- Horngren, C; Foster,G; Datar, S. (2002). Contabilidad de costes un enfoque general. México. Prentice Hall.
- Johnson T. y Kaplan R., (1998). Auge y caída de la contabilidad de gestión. Barcelona: P&J.
- Ripoll, Vicente; Balada, Tomás. (2001) Manual de costes. Barcelona. Gestión 2000.com
- Ripoll V.M (1995). Contabilidad de gestión avanzada. Madrid: MC Graw Hill
- Rosanas Marti J. Mª y Ballarín Fredes E., (1994). Contabilidad de costes para la toma de decisiones. Biblioteca de Gestión. Fullana, C., y Paredes, J. L. (2008): *Manual de contabilidad de costes*. Madrid. Delta Publicaciones.
- Horngren, C., Datar, S. y Foster G. (2012): *Contabilidad de Costos–Un Enfoque Gerencial*, Decimocuarta edición. Editorial Pearson.
- Mallo, C., y Rocafort, A (2015): *Contabilidad de dirección para la toma de decisiones: Contabilidad de gestión y de costes*. Profit Editorial.
- Mallo, C., y Jiménez, M.A. (2014): *Contabilidad de costes*. Ediciones Pirámide.
- Martín, F., y Ros, J. (2015): Contabilidad de Costes. Editorial Centro de Estudios Financieros. Real Decreto 1514/2007, de 16 de noviembre, BOE 20-11-2007, por el Que se Aprueba el Plan General de Contabilidad.

10. EDUCATIONAL GUIDANCE AND DIVERSITY UNIT

From the Educational Guidance and Diversity 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@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.