



IDENTIFYING DATA

(*)Contabilidade de custos

Subject	(*)Contabilidade de custos			
Code	V03G020V01602			
Study programme	(*)Grao en Administración e Dirección de Empresas			
Descriptors	ECTS Credits	Choose	Year	Quadmester
	9	Mandatory	3rd	2nd
Teaching language	Spanish			
Department				
Coordinator	Fernandez-Feijoo Souto, Belen			
Lecturers	Docampo Barrueco, Jose Maria Fernandez-Feijoo Souto, Belen Garcia Rivas, Ignacio Ruiz Blanco, Maria Silvia			
E-mail				
Web				
General description	(*)This asignatura has like basic object the treatment of the information for the assessment of the existences, the planning and the control of the activity of the organisations and the countable information for the process of take of decisions. The matter is oriented basically on industrial companies, in his internal field, with the analysis of the productive process of the company.			

Competencies

Code	
A1	(*)Posuír e comprender coñecementos sobre os aspectos internos, funcións e procesos das organizacións incluíndo a súa natureza, estrutura, goberno, operativa e dirección
A2	(*)Posuír e comprender coñecementos sobre as interrelacións existentes entre os distintos subsistemas que conforman o sistema empresarial
A6	(*)Posuír e comprender coñecementos sobre os distintos procesos, procedementos e prácticas de xestión empresarial
A7	(*)Posuír e comprender coñecementos sobre as principais técnicas instrumentais aplicadas ao ámbito empresarial
A9	(*)Identificar a xeneralidade dos problemas económicos que se suscitan nas empresas, e saber utilizar os principais instrumentos existentes para a súa resolución
A11	(*)Tomar decisións estratéxicas utilizando diferentes tipos de modelos empresariais
A12	(*)Solucionar de maneira eficaz problemas e tomar decisións utilizando métodos cuantitativos e cualitativos apropiados, incluíndo entre eles a identificación, formulación e solución dos problemas empresariais
A14	(*)Elaborar os plans e políticas nas diferentes áreas funcionais das organizacións
A15	(*)Ter a capacidade de reunir e interpretar datos relevantes para emitir xuízos que inclúan unha reflexión sobre temas relevantes de índole social, científica ou ética
A16	(*)Habilidades na procura, identificación e interpretación de fontes de información económica relevante
B1	(*)Capacidade de análise e síntese
B2	(*)Pensamento crítico e autocrítico
B3	(*)Habilidades relacionadas co uso de aplicacións informáticas utilizadas na xestión empresarial
B10	(*)Emitir informes de asesoramento sobre situacións concretas de empresas e mercados
B11	(*)Redactar proxectos de xestión global ou de áreas funcionais da empresa
B13	(*)Capacidade de aprendizaxe e traballo autónomo
B14	(*)Capacidade de aplicar os coñecementos teóricos e prácticos adquiridos nun contexto académico especializado
B17	(*)Responsabilidade e capacidade para asumir compromisos
B18	(*)Compromiso ético no traballo

Learning aims

Expected results from this subject	Training and Learning Results	
(*)Identify the characteristics of the internal and external fields of the company, as well as of the countable models related with the same.	A1 A2 A6 A7	
(*)Recognise to the users of the information and his particular informative needs.	A1 A2 A6 A7	
(*)Analyse the way of *gestionar, measure and value the employment of the material and human resources of the company.	A1 A2 A6 A7 A12 A14	B1 B10
(*)Interpret the indirect costs of manufacture through the sections and units of work.	A1 A2 A6 A7 A12 A14	
(*)Apply the concept of *imputación rational of costs.	A1 A2 A6 A7 A12 A14	
(*)Apply the different procedures to realise the primary and secondary distributions of costs.	A1 A2 A6 A7 A12 A14	
(*)Organise the information obtained previously and formulate proposals for the development of a model of *imputación of costs to the products.	A1 A2 A6 A7 A12 A14 A16	B1 B2 B10 B11
(*)Apply countable models of costs on the base of the business reality to analyse.	A1 A2 A6 A7 A12 A14 A15 A16	B1 B2 B3 B10 B11 B13 B14
(*)Apply budgetary technicians for the planning of the activity of the company.	A1 A2 A6 A7 A12 A14	B1 B13 B14
(*)Build models of standard costs and determine the deviations, as well as his explanation.	A1 A2 A6 A7 A9 A11 A12 A14	B1 B13 B14

(*)Build a system of information stop takes it of decisions.

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(*)Reproduce the models of costs in organisations no industrial.

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(*)Develop a system of costs for some concrete business surroundings.

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A15
A16

B1
B2
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B13
B14
B17
B18

Contents

Topic

(*)1. Introduction to the cost. Basic concepts	(*)1.1. Introduction: conceptual Delimitation, financial Accounting *versus Accounting of costs and of management1.2. Concept of cost1.3. Classification of the costs1.4. Cycle of analysis of the cost1.5. Systems of link between the internal and external accounting1.6. Integral elements of the cost1.7. Structure of costs and income
(*)2. The behaviour of the costs	(*)2.1. Introduction2.2. Fixed costs2.2.1. *Imputación Rational2.3. Costs *semifijos and *semivARIABLES2.4. Variable costs2.5. Methods of separation of fixed and variable costs
(*)3. The Costs of Material	(*)3.1. Concept and classification3.2. The control of the materials3.3. Entrances and exits of warehouse. Assessment3.4. Problematic countable and physical of the warehouse3.5. Other technicians of management of material
(*)The cost of personal	(*)4.1. Concept and classification4.2. Countable treatment of the cost of personnel4.2.1. Delimitation of the components of the cost of personal4.2.2. Register of time.4.2.3. Assessment of wages.4.2.4. Allocation of the costs of personnel to the products.4.3. Systems of *remuneración by performances4.4. The curve of learning
(*)5. The indirect costs of production.	(*)5.1. Concept and classification5.2. Problematic of the *imputación of indirect costs5.3. Sections5.4. Methods of *subreparto between sections interrelated5.5. Example of *imputación by sections
(*)6. The cost of opportunity of the financial resources. The costs of the period	(*)6.1. Introduction 6.2. Sources of own funding6.2.1. Capital6.2.2. *Autofinanciación6.3. Sources of extraneous funding6.4. Half cost *ponderado of capital6.5. Countable appearances of the financial cost of opportunity6.6. Definition, classification and countable treatment of the commercial costs6.7. Definition and countable treatment of the costs of administration
(*)7. The system of variable costs	(*)7.1. Introduction7.2. Model of costs and margins7.3. Advantages and problems7.4. Variable costs *vs complete Costs7.5. Example
(*)8. The multiple production: common Production and conjoint production	(*)8.1. Multiple production, common and conjoint.8.2. Methods of separation of conjoint costs based in real costs.8.3. Methods of separation of conjoint costs based in alternative costs.8.4. Countable allocation of conjoint costs: by-products and waste.8.5. Countable allocation of conjoint costs: scraps.8.6. Countable allocation of conjoint costs: imperfect and defective products.8.7. Example

(*)9. The costs by orders of work or request	(*)9.1. Introduction9.2. Definition and characteristic9.3. *Afectación And *imputación of costs to the orders of manufacture9.4. Adjust of the costs *subaplicados or *sobreaplicados
(*)10. The costs by processes	(*)10.1. Basic concepts10.2. Equivalent production10.3. Unitary costs10.4. Problematic of the stray units10.4.1. General approach10.4.2. Recovery of materials and limit of *tolerancia10.5. *Ficha Of costs
(*)11. System of costs based in the activities (*ABC)	(*)11.1. Introduction11.2. The activities11.3. Classification of the activities11.4. *Inductores: Of costs and activities11.5. Process of allocation of costs in the *ABC
(*)12. The accounting of costs stop takes it of decisions. The model Cost-Volume-Profit (*C-*V-*B)	(*)12.1. Basic hypotheses in the analysis *C-*V-*B12.2. Approach of the model12.3. The margin of security12.4. Combination of products12.5. Analysis of sensitivity12.6. It takes of decisions
(*)13. Costs predetermined (*I). The budget	(*)13.1. Introduction: The planning and the budget13.2. Classification of the budgets13.3. The integral budget13.3.1. Operative budget13.3.2. Budget of investments13.3.3. Financial states *previsionales13.4. Budgetary control
(*)14. Costs predetermined (*II). The standard cost	(*)14.1. Introduction: budgetary Control14.2. Standard cost14.3. Deviations14.3.1. Deviations in *MP14.3.2. Deviations in *MOD14.3.3. Deviations in *CIF14.3.4. Deviations in mix
(*)15. The cost in companies no industrial	(*)15.1. Organisations of services, in general.15.2. Organisations of financial services15.3. Sanitary organisations15.4. Organisations no yielding

Planning

	Class hours	Hours outside the classroom	Total hours
Troubleshooting and / or exercises	26	55	81
Group tutoring	8	24	32
Practice in computer rooms	4	10	14
Master Session	37	37	74
Troubleshooting and / or exercises	4	20	24

*The information in the planning table is for guidance only and does not take into account the heterogeneity of the students.

Methodologies

	Description
Troubleshooting and / or exercises	(*)Actividade na que se formulan problemas e/ou exercicios relacionados coa materia. O alumno debe desenvolver as solucións adecuadas ou correctas mediante a exercitación de rutinas, a aplicación de fórmulas ou algoritmos, a aplicación de procedementos de transformación da información dispoñible e a interpretación dos resultados. Adóitase empregar como complemento da lección maxistral.
Group tutoring	(*)Control tutorial del proceso de aprendizaje del alumno. Repaso teórico-práctico de los contenidos impartidos. Exposición y resolución de dudas en grupos reducidos.
Practice in computer rooms	(*)Propuesta de ejercicios en los que el alumno desarrolla, individualmente y con hoja de cálculo, la resolución de los casos planteados. Supervisión y asistencia del docente.
Master Session	(*)Exposición en el aula, por parte del docente, de los contenidos más relevantes y de mayor dificultad conceptual. Control del aprendizaje.

Personalized attention

Methodologies	Description
Group tutoring	

Assessment

	Description	Qualification
Group tutoring	(*)Evidencias da aprendizaxe práctica a través da resolución das cuestións que se propoñen ao alumno durante o curso, para consolidar o seu proceso de aprendizaxe na materia.	20
Master Session	(*)Evidencias da aprendizaxe teórica a través da realización dalgunhas actividades no aula.	10
Troubleshooting and / or exercises	(*)Resolución dunha proba escrita presencial, ao final do cuatrimestre, sobre a adquisición de competencias de coñecemento, destreza na práctica e a adaptación a novas situacións. Esíxese un nivel mínimo en teoría e práctica para superar a convocatoria.	70

Other comments on the Evaluation

Sources of information

Mallo, C.; Kaplan, R.; Meljem, S; Giménez, C., **Contabilidad de Costos y Estratégica de Gestión**,
Fullana Belda, C.; Paredes Ortega, J.L., **Manual de Contabilidad de costes**,
Azparren Pérez, M.R., **Manual de contabilidad de costes**,
Alvarez-Dardet Espejo, M.C.; Gutiérrez Alonso, F., **Contabilidad de gestión. Cálculo de costes**,
AECA, **Principios de Contabilidad de Gestión**,
Blanco Dopico, M. I., **Contabilidad de Costes. Análisis y Control**,
Drury, C., **Management and Cost Accounting**,

Recommendations

Subjects that it is recommended to have taken before

(*)Contabilidade financeira II/V03G020V01401

(*)Empresa: Contabilidade financeira I/V03G020V01301
