

COURSE GUIDE

2025/26

Faculty	151 - Faculty of Economics and Business. Álava Department	Cycle	.
Degree	GADEMP10 - Bachelor's Degree in Business Management & Administration	Year	Second year

COURSE

25836 - Cost Accounting

Credits, ECTS: 6**COURSE DESCRIPTION**

This subject is a part of the accounting that refers to internal accounting and that is dedicated to manage the costs, margins and results of the products and services that companies produce, loan or sell. The knowledge of this subject is essential for any manager in an organisation.

DESCRIPTION:

Internal accounting study.
Analysis of cost models: historical, standard and opportunity.
Determination of costs and their use in business decisions.

PREVIOUS ACKNOWLEDGMENTS:

Although it is an accounting subject, it is not necessary to have previous knowledge about accounting, nor to have previously approved the subjects of first-year accounting, as it is the only subject that studies the internal accounting of the company, which differs from the rest of the accounting to be studied in the Degree.

OTHER:

Part of this course incorporates the Teaching Case Methodology, to deal with certain transversal themes of the subject, trying to apply both subject and transversal knowledge, using a teaching case.
In addition, the subject will work on SDG 12 Responsible Consumption and Production.

Note: This subject is part of the curricular itinerary in which the Educational Innovation Project 'Consideration/integration of Artificial Intelligence in the teaching and learning processes of the degrees of the Alava Section of the Faculty of Economics and Business' is being developed (code: HBP/PIE i3lab 24-11). Thus, students will be required to use AI in the cases assigned by the course instructors, especially those related to the Case Method (with associated grading). However, AI will also be used throughout the course in various activities. It is mandatory for students to keep an AI Work Notebook, where their use of AI throughout the course is recorded, as it will be considered in the evaluation of the Case Method.

COMPETENCIES/LEARNING RESULTS FOR THE SUBJECT**COMPETENCES:****SPECIFIC COMPETENCES OF THE SUBJECT:**

- o To reclassify coherently the costs in the analytical tables
- o To calculate the margins and results at an estimated and real level.
- o To have analytical elements for decision making.

LEARNING OUTCOMES OF SPECIFIC COMPETENCES:

- * To be able to understand the basic concepts of cost accounting
- * Definition, classification, identification and calculation of costs and margins and results of products and services through historical cost models, standards and budgets.
- * Management decision making for activities, products and services.

CROSS-COMPREHENSIVE COMPETENCES OF THE SUBJECT

- o Oral Communication
- o Social responsibility and ethics
- o Entrepreneurship

LEARNING OUTCOMES OF CROSS-COMPREHENSIVE COMPETENCES:

- * Domain level 2.- The students perform the presentation fluently
- * Domain level 1, 2 and 3.- The students understand the starting situation of our society from a sustainable perspective, They know the causes that have led society to the current situation of sustainability AND They know in depth the sustainability paradigm and the basic strategies to introduce sustainable criteria.
- * Domain level 1- The students have a vision of the reality, analysing positive and negative aspects, proposing new procedures on their own initiative and with a leadership attitude.

Theoretical and Practical Contents**CONTENTS:**

- 1.) Framework and Basic concepts in cost accounting. Costs and business decision-making
- 2.) Classification and codification of costs.
- 3.) The state of inventory movement

Exceptionally, it may be obtained by those students with the highest marks.

EXTRAORDINARY EXAMINATION PERIOD: GUIDELINES AND OPTING OUT

SEE SCHEDULE AND PROGRAM IN EGELA <https://egela.ehu.es> AND OBSERVATIONS FOR WAIVER

IT HAS BEEN CLARIFIED IN THE PREVIOUS SECTION, BUT:

All tasks are key tasks and it is necessary to overcome each one to overcome the subject (minimum score in each one).

EXTRAORDINARY CALL ASSESSMENT

The students in the extraordinary call will have a similar exam to the ones that have the right to final assessment in January.

Even so, the students who have passed some of the tasks in the January call (having taken the final exam) will have the option of taking only those tasks they have not passed.

Whoever chooses not to keep the mark for the tasks passed and tries to raise the mark, will keep the mark of the task taken in the extraordinary call, even if it is lower than the previous one.

WAIVER

In order to waive the extraordinary call, it will be sufficient not to take the exam.

SUMMARY

The marks of the tasks passed will be maintained for the students who took the January exam and they will have to pass all the tasks they have pending in order to pass the subject.

If a student does not have or does not keep any of the task passed, he/she must pass all the tasks to pass the subject.

HONOURABLE MENTION:

In ordinary and extraordinary calls, those students who have obtained a total of 10 points for all the tasks will be entitled to be graded with honors. Exceptionally, it may be obtained by those students with the highest marks.

FINAL NOTE FOR BOTH CALLS:

THE STUDENTS MUST COMPLETE THIS TEACHING GUIDE WITH THE SPECIFIC SPECIFICATIONS CONTAINED IN THE GUIDE OF THE STUDENT PUBLISHED AT THE START OF COURSE IN EGELA.

You should also read the Assessment Regulations for the 2025-2026 academic year.

Any doubt or discrepancy arising from the interpretation of the Teaching Guide will be resolved in accordance with these regulations, which must be complied with.

MANDATORY MATERIALS

- o Notes and material uploaded to eGELA platform, accessible through the following website <https://egela.ehu.eus>
- o For the work and the assessment in the Case Method and the use of AI, all the materials that students need to carry out the case will be made available to them (both in person and through the subject's eGela).
- o Blanco Ibarra, Felipe: Contabilidad de costes.

BIBLIOGRAPHY

Basic bibliography

ASOCIACIÓN ESPAÑOLA DE CONTABILIDAD Y ADMINISTRACIÓN DE EMPRESAS (AECA): Documentos AECA. Serie de Contabilidad de Gestión, AECA, Madrid.

BLANCO, FELIPE (2008): Contabilidad de Costes para la toma de decisiones en el marco de la Contabilidad de Gestión, Editorial Deusto, Bilbao.

BLANCO, MARÍA ISABEL (1994): Contabilidad de Costes. Análisis y control, Editorial Pirámide, Madrid.

CARDINAELS, E (2008): The interplay between cost accounting knowledge and presentation formats in cost-based decision-making. Accounting, Organizations and Society 33, 582-602

HORNGREN, C.T. ; DATAR, S.M. & MADHAV V. RAJAN, M.V. (2015): Cost Accounting A Managerial Emphasis Fifteenth Edition. Pearson

Detailed bibliography

LÓPEZ, ENRIQUE; MENDAÑA, CRISTINA; RODRÍGUEZ, MIGUEL A. (1998): Ejercicios de Contabilidad de Costes y de Gestión, Editorial Pirámide, Madrid.

MALLES, EDUARDO (2009): Teoría de Contabilidad de Costes, Servicio de Reprografía de la Escuela Universitaria de Estudios Empresariales de Donostia-San Sebastián (UPV-EHU), Donostia.

MALLES, EDUARDO (2009): Supuestos y Soluciones de Contabilidad de Costes, Servicio de Reprografía de la Escuela Universitaria de Estudios Empresariales de Donostia-San Sebastián (UPV-EHU), Donostia.

MALLES, EDUARDO (2009): ¿La valoración de las existencias en la normativa contable y sus efectos en la Contabilidad de Costes?, Técnica Contable, nº 716, págs. 76-93.

MALLO, CARLOS y JIMÉNEZ, MARÍA ÁNGELA (1997): Contabilidad de Costes, ediciones Pirámide, Madrid.

PRIETO, BEGOÑA; SANTIDRIÁN, ALICIA y AGUILAR, PABLO (2005): Contabilidad de Costes y de Gestión. Un enfoque práctico, Publicaciones Delta

Journals

- Accounting, Accountability & Performance
- Journal of Accountancy

- Revista Iberoamericana de Contabilidad de Gestión

Web sites of interest

www.aeca.es [Web de AECA. Asociación Española de Contabilidad y Administración de Empresas] (Management accounting documents).
<https://www.cgma.org/resources>
<https://corporatefinanceinstitute.com/resources>
<https://www.accountingtools.com/articles/2017/5/14/target-costing>
<https://www.accountingtools.com/articles/what-is-under-absorption-and-over-absorption-of-overhead.html>
<https://www.investopedia.com/terms/c/cost-volume-profit-analysis.asp>
<https://www.wallstreetmojo.com/standard-cost/>
www.intercostos.org (Documents of the International Institute of Costs)

OBSERVATIONS

SEE SCHEDULE AND PROGRAM IN EGELA

All tasks are key tasks and it is necessary to overcome each and every one to overcome the subject (minimum score in each one).

Taking into account the health situation, there may be changes in the attendance and activities to be carried out.

As long as classroom capacity has to be maintained for health reasons, teaching will be bimodal and in the case of confinement, virtual.

The assessment tasks may be taken in person or virtually, depending on the specific health circumstances at the time, and information will always be provided on eGela, but the exams will be taken in person and in the case of confinement, virtual.

You will all regularly check eGela and the UPV-EHU's email, eliminating messages already read to avoid saturation.

IMPORTANT

Since the 2017/2018 academic year, the process of waiving continuous assessment no longer involves the secretary's office, but rather the teaching staff that collects the applications made for their subject and group. To avoid any problems detected, from the next course onwards, the application is submitted in duplicate and signed by both the student and the teacher, so that each of them keeps a copy. A standard document has been generated from the center, which can be downloaded, completed and signed by both parties. This is the link (students can find it on the website of the Faculty, in the "exams" section):

<https://www.ehu.eus/documents/2421274/2451842/Solicitud+de+renuncia+a+evaluaci%C3%B3n+continua+o+convocatoria/eb570e20-8c66-4431-be2d-0d595573e766>

This document has a twofold purpose: it can be used for the waiver of continuous assessment and also for the waiver of the call. These second cases is mainly intended for those students who have missed the deadline for giving up continuous assessment and wish to avoid being "called" to attend, and for this reason, up to one month before the end of the teaching period, they may give up the right to attend the ordinary call.

VERY IMPORTANT

eGela and the UPV-EHU e-mail will be the official tools of communication.

HONOURABLE MENTION:

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