

COURSE GUIDE

2025/26

Faculty151 - Faculty of Economics and Business. Álava Department

Cycle.

DegreeGADEMP10 - Bachelor's Degree in Business Management & Administration

YearSecond 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

- 4.) The allocation of costs and cost centers.
- 5.) The unit cost of the output and its margin
- 6.) The state of margins and results.
- 7.) Costs Models.
 - a. Historical costs model.
 - b. Standard costs model.
 - c. Opportunity costs model
- 8.) Business planning and budgeting.

UNITS:
PART I: INTRODUCTION
UNIT 1. BASIC CONCEPTS OF COST ACCOUNTING BASIC CONCEPTS OF ANALYTICAL COST ACCOUNTING IN THE FRAMEWORK OF THE SUSTAINABLE DEVELOPMENT GOALS (SDGs)
UNIT 2. COST TREATMENT
UNIT 3. INVENTORY MANAGEMENT
UNIT 4. COST BEARER
UNIT 5. THE UNIT COST OF THE OUTPUT AND ITS MARGIN
PART II: HISTORICAL COST MODEL
UNIT 6. THE HISTORICAL COST MODEL
PART III: STANDARD COST MODEL
UNIT 7. THE STANDARD COST MODEL
PART IV: EXERCISES AND OTHERS
UNIT 8. THE COST OF OPPORTUNITY MODEL
COST ACCOUNTING EXERCISES

TEACHING METHODS

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

The schedule of classes is mostly masterful (where theoretical knowledge will be taught and activities will be assessed in exam format) and computer classes (where assessable activities and knowledge and information search tasks will be carried out), with feedback between the teaching staff and the students and among the students themselves, following the active methodologies promoted by the UPV/EHU. Thus, and following the IKD philosophy of our university, there is permanent feedback between the teaching staff and the students and among the students themselves in which individual work is combined with group work.

Part of this course, in order to improve the way of working on the transversal competences and the objectives set in the subject, an important part of the course (both face-to-face and distance) will be taught using the Case Methodology. This active methodology allows students to learn about the decision-making process in a company and allows students, assuming the role of a person in the company, to try to provide a solution (which is not unique) to a real problem on sustainability and CSR that is presented to them.

Class attendance is not compulsory, except for the assessments of continuous assessment. In this case, attendance is compulsory and non-attendance can only be justified in the cases foreseen by the University regulations.

As university students, you have to assume a respect for basic standards of coexistence and education. However, the teaching team of the subject may take the measures they deem appropriate in the event of any disrespect to the teacher, subject or colleagues.

The dates will be different for those who do not follow continuous assessment.

SUMMARY
Exercise E1 (Case Method) Date schedule
Practice P1 and P2 (60 minutes) Date schedule
Oral communication OC1 Date schedule

TYPES OF TEACHING

Types of teaching	M	S	GA	GL	GO	GCL	TA	TI	GCA
Hours of face-to-face teaching	51		3		6				
Horas de Actividad No Presencial del Alumno/a	76,5		4,5		9				

Legend:
M: Lecture-based
GL: Applied laboratory-based groups
TA: Workshop

S: Seminar
GO: Applied computer-based groups
TI: Industrial workshop

GA: Applied classroom-based groups
GCL: Applied clinical-based groups
GCA: Applied fieldwork groups

Evaluation methods

- Continuous evaluation
- End-of-course evaluation

Evaluation tools and percentages of final mark

- Exercises, cases or problem sets 70%
- Individual assignments 25%
- Oral presentation of assigned tasks, Reading 5%

ORDINARY EXAMINATION PERIOD: GUIDELINES AND OPTING OUT

SEE SCHEDULE AND PROGRAM IN EGELA AND OBSERVATIONS FOR RENNOUCE

CONTINUOUS ASSESSMENT		
TASK SCORE	MAXIMUN THAT CAN BE OBTAINED	MINIMUM SCORE TO OVERCOME THE TASK
Exercise E1 (Case Method) (Duration: In and Outside the classroom)	2.5 point	1.3 points
Oral communication OC1 (Duration: In the classroom)	0.5 point	0.3 points
Practice P1 (Duration: 60 minutes)	3.5 points	2 points
Practice P2 (Duration: 60 minutes)	3.5 points	2 points

All tasks are key tasks and it is necessary to overcome each one to overcome the subject (minimum score in each one). The previous tasks will be carried out throughout the course, in such a way that students can throughout the continuous assessment pass the subject with the 100% of the score, not having to go to the final exam in January (Ordinary call) or in June (Extraordinary call).

In the individual work following the case method, students will work (in and outside the classroom), aspects related to the subject worked on in the master classes, and, above all, they will work on and assess the cross-comprehensive competence "CSR and Ethics". The proposed case will be provided through the eGela virtual platform.

Both the teacher and the students using assessment, self-assessment and co-assessment tools and rubrics will assess the tasks included in the Case Method. At the same time, students will receive feedback on the level of domain achieved, so that they can improve the activity throughout the semester until they reach the level of domain required to pass the activity.

As long as all the tasks P1, P2, E1 and OC1 have not been passed (minimum score in each task), it must be very clear that the subject is failed. If any of the above-mentioned tasks have not been passed, the subject will be graded as failed. The grade will be the sum of the points obtained in all the tests. If the mentioned sum is equal or higher than 5 points, as the subject is failed, the grade will appear as `fail` grade (4.9 points).

Students will take the final exam in January (ordinary call) only with the tasks not passed in the continuous evaluation, keeping the points obtained in the other parts. In short, you will be able to pass some tasks during the academic period and if you take the exam in January, you only have to take the tasks you did not pass.

Those that were pending in January, you will be able to pass them in the extraordinary call in June.

If you have to pass something in January, you cannot attend the January call and in that case, you will appear as not presented, but the parts passed will not be kept for the extraordinary call in June.

The tasks passed will only be kept for the January and June calls. If in June the grade is a fail, the tasks passed must be passed again in the following academic year.

In any case, both in January and June the student, if he/she so wishes, may waive the score already obtained in any of the tasks passed and take them again in order to obtain a higher grade. However, he/she runs the risk of failing the task, since he/she has waived the score he/she obtained.

WAIVER
The students may waive continuous assessment according to the established procedure and deadline.

FINAL ASSESSMENT

The students who have either the right to not attend to the continuous assessment or who have given up on continuous assessment satisfying the requirements laid down in the Regulation, can demonstrate the achievement of the knowledge and competences of the subject through a final exam in the final exam dates. This exam will comprise 100% of the subject, where they must overcome each and every task of the course (E1, P1, P2 and OC1).

The tasks that the students have overcome can be maintained in the extraordinary call.

SUMMARY:
Example A:
I have obtained the following grades during the course:
E1 (1.5), P1 (2), P2 (2), OC1 (0.3). My final grade is a pass mark of 5.8 points. If I do not want to go to January to improve anything, this grade will appear.

Example B:
I have obtained the following grades during the course:
E1 (2.5), P1 (3.5), P2 (3.5), EO1 (0.2). As I have not reached the minimum required to pass OC1 (I am 0.1 short), the final grade is at the moment Fail 4.9 points. If in January I do not reach 0.3 in OC1, the academic record will show this grade (Fail 4.9 points), and if I reach 0.3 in T1, the report will show a grade of A 9.7.

The reason for this deviation lies in the fact that E1, P1, P2 and OC1 have a minimum required to pass the subject.

HONOURABLE MENTION:
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.

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.

CARDINAEELS, 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:

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:

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