

# 27526 - Cost Accounting

### Información del Plan Docente

Academic Year 2016/17

Academic center 109 - Facultad de Economía y Empresa

**Degree** 449 - Degree in Finance and Accounting

**ECTS** 6.0 **Course** 3

Period Second semester

Subject Type Compulsory

Module ---

- 1.Basic info
- 1.1.Recommendations to take this course
- 1.2. Activities and key dates for the course
- 2.Initiation
- 2.1.Learning outcomes that define the subject
- 2.2.Introduction
- 3.Context and competences
- 3.1.Goals
- 3.2. Context and meaning of the subject in the degree
- 3.3.Competences
- 3.4.Importance of learning outcomes
- 4.Evaluation
- 5. Activities and resources
- 5.1.General methodological presentation
- 5.2.Learning activities
- 5.3.Program

Chapter 1. Accounting information systems and Cost accounting

Chapter 2. Internal accounting cycle



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Chapter 3. Direct costs. Labor and materials

Chapter 4. Indirect costs. Normal cost

Chapter 5. Department costs

Chapter 6. Activity based costs

Chapter 7. Production by manufacturing order

Chapter 8. Production by processes

Chapter 9. Aggregate output

Chapter 10. Variable cost system

Chapter 11. Cost systems and internal planning

Chapter 12. Cost systems and internal control

## 5.4. Planning and scheduling

## 5.5.Bibliography and recomended resources

Updated bibliography is available through the website of the library: <a href="http://psfunizar7.unizar.es/br13/eBuscar.php?tipo=a">http://psfunizar7.unizar.es/br13/eBuscar.php?tipo=a</a>