

### Cost Analysis

Code: 101760  
ECTS Credits: 3

Degree	Type	Year	Semester
2501233 Aeronautical Management	OB	3	1

### Contact

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### Use of Languages

Principal working language: catalan (cat)  
Some groups entirely in English: No  
Some groups entirely in Catalan: Yes  
Some groups entirely in Spanish: No

### Prerequisites

It is recommended to having studied "Basic Accounting" and "Basic Economy".

### Objectives and Contextualisation

- Understand the main differences and its relationships between External Accounting and Cost Accounting.
- Understand the cost concept and the relationship between cost and expense, as well as the cost classifications.
- To initiate the student to indirect costs' problem and become familiar with the main methods of cost allocation.
- Knowing how to use cost storage systems in different types of industry and learn how to make an account of analytical results.
- Understand the relationship between cost, activity level and earnings of a company. Learn the basic tools for decision-making.
- Understand the concept of quality in different areas (product, company and environment). Know how to calculate the costs of product quality or service.
- Understand the concept of decentralization and transfer pricing. Know how to calculate the transfer pricings.

### Competences

- Communication.
- Diagnose the sales, finance and human resources situations in businesses and organisations.
- Personal work habits.
- Thinking skills.
- Use knowledge of the fundamental principles of mathematics, economics, information technologies and psychology of organisations and work to understand, develop and evaluate the management processes of the different systems in the aeronautical sector.
- Work in teams.

### Learning Outcomes

1. Adapt to multidisciplinary and international environments.
2. Adapt to unexpected circumstances.
3. Critically assess the work done.
4. Develop critical thought and reasoning.
5. Develop systemic thinking.
6. Develop the ability to analyse, synthesise and plan ahead.
7. Evaluate products and activities through analysis and cost systems.
8. Identify cost behaviours in the company and the way to account for these.
9. Prevent and solve problems.
10. Use English as the primary language of professional communication.
11. Work independently.
12. Working in complex or uncertain environments and with limited resources.

## **Content**

### Topic 1. Definition and Classification of Costs

1. Differences between the External Accounting and Cost Accounting.
2. Cost concept.
3. Classification of costs.
4. Costs for Nature.

### Topic 2. Costing Systems

1. Cost Allocation Systems.
2. The Indirect Costs allocation.
3. Statistics Costs Settlement. The concept of cost per unit of work.
4. Accumulation systems of costs to products or services.

### Topic 3. Costs and decision-making

1. Cost-Volume-Profit analysis (CVP).
  1. The concept of break-even point.
  2. CPV analysis for multiple products.
3. Decision-Making.
  1. Relevant information for decision-making.
  2. Type of decisions.

### Topic 4. Costs and Business Management

1. The Cost of Quality.
  1. Quality Concept.
  2. Types of quality costs.
3. Decentralization and transfer pricing.
  1. Type of responsibility centers.
  2. Transfer pricing.

## **Methodology**

The teaching methodology is based on a combination of the following three types of activities:

1. Guided activity: theoretical and practical classes based on theoretical debates, development and practical cases.
2. Supervised activity: consisting attending tutorials and conducting scheduled follow-up cases.
3. Autonomous activity: understand the personal study of the student and the resolution and analysis of case studies.

## Activities

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Practical sessions and problem solving	10	0.4	3, 5, 6
Theoretical lessons and discussion	15	0.6	3, 6, 4, 8, 7
Type: Supervised			
Tutoring of case studies	5	0.2	3, 5, 9
Tutoring of case studies and workin group	10	0.4	2, 3, 6, 4, 9, 11, 12
Type: Autonomous			
Project-based group cases	12	0.48	1, 2, 3, 5, 6, 4, 9, 11, 12, 10
Study and research for information	20	0.8	1, 11, 12, 10

## Assessment

The student assessment will be based on the following activities:

- Activity A. Development of case studies in groups (15% of the final grade). The score will be the simple average of all graded proposals.
- Activity B. Attendance, participation and class work (10% of the final grade). The score will be the simple average of all graded proposals.
- Activity C. Compulsory Test, topics 1 and 2 (20% of the final grade).
- Activity D. Final Exam, topics 3 and 4 (55% of the final grade).

Activities A, B, C and D are required. In order to pass the subject, the following conditions will be essential: obtaining a minimum qualification of 4 in each of the two assessment tests (C and D activities), a minimum qualification of 3.5 in A and B activities, and obtaining a global grade greater or equal to 50 out of a 100 is required.

Activities A and B are not recoverable. Keep in mind that these activities do not recoverable with a score lower than previously indicated.

### Recovery

In general, (for academic norms of the UAB), the student can submit to the recovery whenever it has been presented to a set of activities that represent a minimum of two thirds of the total. Recovery consists of examining both parts of exams (Topics 1 to 4).

According to the coordination level and direction of the School of Engineering following activities can not be recovered:

- Type A, 15% of the final grade
- Type B, 10% of the final grade

### Qualifications

The Not submitted qualification will only be obtained if no evaluable item (A, C and D) is delivered.

Tha cualification With Honors. Granting a With Honors qualification is a decision of the faculty responsible for the subject. The regulations of the UAB indicate that WH can only be awarded to students who have obtained

a final grade equal to or greater than 9.00. It can be granted up to 5% of WH of the total number of students enrolled.

#### Disciplinary measures

Without prejudice to other disciplinary measures that are deemed appropriate, and in accordance with the current academic regulations, the irregularities committed by the student that can lead to a variation of the qualification of evaluation activity. Therefore, copying or letting copy a practice or any other evaluation activity will imply suspending it with a zero.

#### Student assessment repeaters

From the second registration, evaluation of the course will consist of a summary of evidence (grade test synthesis PS), plus the corresponding note to the activity (activity Note A and B, AA), obtained the first the student has enrolled for the course. The calculation of the final mark (NF) will be made by the following formula:  $NF = (PS * 0.75) + (0.25 * AA)$ . If the student has not carried out activity in the note value of the activity take 0. If a student has a note from the previous year that can be validated as A grade activity, must make compulsory the said activity.

To be eligible for this differentiated assessment, the student must apply relay it to the teacher via e-mail (carme.casablanca@uab.cat) no later than 15 days after the start of classes. The student does not request relay evaluate different assessment as students first enroll.

### Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Attendance and participation in class	10%	0	0	2, 3, 5, 6, 11
Compulsory Test	20%	0	0	5, 8, 7
Final test	55%	3	0.12	5, 8, 7
Project-based group cases	15%	0	0	1, 2, 3, 4, 8, 9, 12, 10, 7

### Bibliography

#### Nuclear References

UAB: Material delivered on Aula Moodle.

#### Additional References

- Amat Salas, O., & Soldevilla, P. (2000). Contabilidad y gestión de costes. *Gestión*, 1999.
- Asociación española de contabilidad y administración de empresas. La contabilidad de Gestión. Serie de principios de contabilidad de gestión. AECA.
- Goldratt, Elyahu M. (2001). "Cadena Crítica: Una novela empresarial sobre la gestión de proyectos". Díaz de Santos. Edición original en inglés: Goldratt, Elyahu M. Critical chain: A business novel. Routledge, 2017.
- Horngren, C. T. (2009). *Cost accounting: A managerial emphasis*, 13/e. Pearson Education India.
- Kaplan, R. S., & Atkinson, A. A. (2015). *Advanced management accounting*. PHI Learning.
- Mallo, C., & Jiménez, M. Á. (2000). *Contabilidad de costes*. Pirámide.
- Nicolàs, P. (2009). *Costes para la dirección de empresas* (Vol. 211). Univ. Autònoma de Barcelona.
- Oriol, Amat, and Soldevila García Pilar. "Contabilidad y gestión de costes." Editora Gestión (2000): 202-250.