



**Departamento de Contabilidad y Economía Financiera
Universidad de Sevilla**

<http://www.personal.us.es/alobo/>

**DIPLOMATURA EN CIENCIAS EMPRESARIALES
(CURSO 2006/2007, anual, 9 créditos)
(3º Curso)**

SYLLABUS


COST ACCOUNTING

Elaborado para la Experiencia de Enseñanzas en Lengua Inglesa

Instructor: Dr. Antonio Lobo Gallardo.

Diligencia para hacer constar que el presente programa es el depositado por el Dpto. en este Centro.
El Secretario del Centro: José Ángel Pérez López

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1.- CONTACT INFORMATION

Office: Office no. 13. Accounting and Finance Department. FCEE
Phone: 954 55 76 04
E-mail: alobo@us.es

Office Hours:

Monday: From 11:30 to 13:30

Tuesday: From 10:00 to 11:00 and
from 12:30 to 14:00

Thursday: From 9:30 to 10:00 and
From 11:30 to 13:30

Mutual arrangement it is needed for any other hours

Website: <http://www.personal.us.es/alobo>

2.- COURSE DESCRIPTION AND OBJECTIVES


2.1.- DESCRIPTION

This course is designed to provide an understanding of traditional and contemporary product costing techniques, cost allocation practices and cost-management issues. Topics include cost-volume-profit analysis, job costing, flexible budgets, variance analysis, management control, inventory costing and capacity analysis. In addition, the course explores the uses of costing techniques and practices for various types of management decisions, including product pricing, cost management and balanced scorecard.

2.2.- OBJECTIVES

After completing this course, students should have a satisfactory understanding of:

- The different methods of cost and revenue allocations to products and services using job costing.
- Cost behaviours and the impact cost behaviours have on the planning, reporting, controlling, analyzing, and decision-making functions within a business organization.

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- Cost-Volume-Profit analysis and situations where it is most appropriate and beneficial.
- Flexible budgeting and performance evaluation using variance analysis.
- Balanced scorecard concepts including the initial development and evaluation subsequent to implementation.
- The use of management control systems to provide compensation incentives and measure performance.
- The Code of Ethics for Management Accountants.

3.- COURSE POLICIES

3.1.- INSTRUCTIONAL METHODS

A variety of methods will be used to during the course to assist students in learning course concepts and expanding their skills. Instructional methods include:

- Lecture
- Class Discussions
- In-class group problems
- Case Studies Discussion
- Homework problems and Discussion Questions
- Student Group Presentations
- Guest speaker presentations, if possible.


3.2.- COURSE EXPECTATIONS

Overall, the most important expectation from this course is to learn accounting techniques that you can use throughout your professional career. The critical ingredient for success in this course is the amount and quality of work that you put forth. The material in this course cannot be learned without practice. To be successful in this course, the following are some of the basic expectations that should enable you to successfully complete the course:

- Attend every class.
- Read all required material prior to attending the course.
- Complete all assignments on time.
- Participate in class and group discussions on the cases and exercises.
- Present “professional” reports and presentations.
- Use recommended software and word processing for required assignments.
- Participate in group problems and be respectful to other opinions.
- Solve the exercises on your own before they are covered in class or in groups.
- Ask questions – either during class or during office hours.
- Challenge yourself to continuously improve your oral and written communication skills in English.

It is **critical to your success** that you attend each class and take notes during the lectures. You should come to class prepared, which means that you should have read the assigned material

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prior to attending class. This will enhance your understanding of the material discussed in class.

3.3.- SKILLS

You will be using many different skills in this course. Previous courses of Financial Accounting are prerequisites to this course and the foundation for topics to be covered. You will also be using the following skills:

- Problem solving.
- Analytical and critical thinking.
- Group working.
- Written and oral communication in English.
- Recommended Computer applications (above all, EXCEL spreadsheet)

3.4.- SPECIAL NOTES


3.4.1.- GUIDELINES FOR HOMEWORK ASSIGNMENTS

- **Assignments are due during the classes. Late assignments receive zero points. No late homework, no exceptions!**
- In addition to your name, include the chapter number at the top of the page
- Identify the numbers of the discussion questions, exercises, and problems next to your answers
- Discussion questions and homework problems will be reviewed in class if there are specific questions
- Staple your assignment papers together. Folding the top corners can result in misplaced pages
- Show calculations to support your answers
- Sloppy, incomplete, or hard to understand homework will lose points
- Failure to follow the homework guidelines will result in lost points

3.4.2.- OTHERS

- Course information will be emailed to the class list. It is your responsibility to check your email regularly
- Academic dishonesty cases will be taken into account for evaluation
- If you have a disability that could affect your performance in this class or that requires an specific accommodation, please see me as soon as possible so that we could make arrangements
- Tardiness: Class begins at the set hour. In a professional setting, tardiness is not acceptable. Tardiness is also disruptive to the learning environment. Promptness reflects professional courtesy and is expected. Policy on tardiness will be: **One tardy equals one absence**

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- Student code of conduct: You are expected to respect and obey standards of student conduct while in class and on the campus. Disciplinary sanctions may be imposed if you violate this general standard of conduct
- You are also expected to respect and obey the same standard of student conduct while in communication with other students or with the instructor. Any posting to the discussion board, chat room, or via email that contain inflammatory or inappropriate language will be deleted by the instructor. Disciplinary sanctions may be imposed if you violate this general standard of conduct

4.- COURSE MATERIALS

Main Text:

Cost Accounting: A managerial Emphasis (11th ed.) by Horngren, Datar, and Foster, 2003, Prentice Hall.

Complementary Text:

Management and Cost Accounting (6th ed.) by Drury, 2004, Thomson.

Both of them are available at the EUEE Library (Short loan)

5. GRADING SYSTEM AND POLICY

A combination of assignments, cases, exercises, and test scores will be used to determine course grades. The percentage of points assigned to various categories is shown in the table below. Students must choose between two alternative systems of evaluation:


(A) Continuous	(B) Traditional
<ul style="list-style-type: none"> ▪ Compulsory participant attendance (10% of total grade). ▪ Exercises and cases (35% of total grade). ▪ Tests (55% of total grade). 	<ul style="list-style-type: none"> ▪ Official exams (100%).

Please, you have to fulfil the EVALUATION SYSTEM FORM (at the end of this Syllabus) before November, 15th 2006 with your personal evaluation system choice (Option A or Option B).

Please, don't forget to sign it.

The evaluation system will be Option B for those who do not fulfil the form on time. NO EXCEPTIONS!!.

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5.2.- OPTIONS DESCRIPTION

5.2.1.- OPTION (A): CONTINUOUS EVALUATION

1) Attendance

Attendance is compulsory. Participation during the classes is strongly encouraged and will be taken into account when grading students. Records or files with your photo and personal data must be surrendered as soon as possible (Not Later than 15th November). You should attend, at least, 2/3 of the scheduled classes and any absence will decrease this grading component.

2) Exercises and cases

Periodically, you will be provided with suggested exercises and/or cases to be worked for each chapter. The exercises will be graded on clarity of thought process, grammar, spelling and technical content. If for any reason, you are unable to attend class on the day a exercise is due, exercises will be accepted by email (preferable, attached as a MS Word or Excel File) as long as the exercise arrives before midnight on the due date. **Do not email exercises unless you are unable to attend class.**

b) Tests

There will be a test every one or two chapters. The format of each test would be a combination of multiple choice questions, short-answer questions and problems depending on the chapter contents. **It is necessary to obtain a minimum grade of 5 in each of the tests.**


5.2.2.- OPTION (B): TRADITIONAL EVALUATION

- Official exams

There will be three examinations in this course (1st semester, 2nd semester, and final exam). The format of each exam will be a combination of theoretical questions and practical problems. It is necessary to obtain a minimum grade of 5 in each of these two parts in order to pass the exam. The final qualification will be obtained according to the following percentages: Theory (50%) and Practice (50%).

Next academic year examinations dates are published at EUEE web page:

<http://www.us.es/euee/>

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6.- COURSE OUTLINE

Part I: COST ACCOUNTING FUNDAMENTALS


- Chapter I. The Accountant's Role in the Organization.
- Chapter II. An Introduction to Cost Terms and Purposes.
- Chapter III. Cost-Volume Profit Analysis.
- Chapter IV. Job Costing.

Part II: TOOLS FOR PLANNING AND CONTROL

- Chapter V. Master Budget and Responsibility Accounting.
- Chapter VI. Flexible Budgets, Variances, and Management Control: I.
- Chapter VII. Flexible Budgets, Variances, and Management Control: II.
- Chapter VIII. Inventory Costing and Capacity Analysis.

Part III: OTHER ISSUES


- Chapter IX. Strategy, Balanced Scorecard, and Strategic Profitability Analysis.
- Chapter X. Decision Making and Relevant Information.
- Chapter XI. Pricing Decisions and Cost Management.

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EVAUATION SYSTEM FORM

Name..... chooses the option
to be evaluated in COST ACCOUNTING 2006/2007.

Date and signature

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