



UNIVERSITAT
POLITÈCNICA
DE VALÈNCIA
CAMPUS D'ALCOI



COST ACCOUNTING AND AUDIT INTRODUCTION

YEAR 2017-2018

GRADO EN ADMINISTRACIÓN Y DIRECCIÓN DE EMPRESAS. 3rd B



Departamento de
Economía y
Ciencias Sociales

General subject description

- ✓ In the past few decades, firms have shifted from producing without concern for placing the product in the market to deal with commercialising production surpluses. Currently, firms face combining **higher quality** with increasingly **more adjusted costs**.
- ✓ In an increasingly complex environment, firms pay more and more attention to **managing costs** with the aim of remain competitive.

General subject description

- ✓ This subject pursues to familiarise the student with the **auditor roles** regarding giving an informed opinion on the financial statements of companies.
- ✓ This didactic unit seeks: (i) to be an **introduction** for students who would become **auditors**; (ii) to facilitate students who will devote their professional careers to **other enterprise areas** get the most out of the audit reports.

Recommended prior learning

- ✓ Introduction to accounting. 1st B
- ✓ Financial accounting and accounting of societies. 2nd B
- ✓ Analysis and consolidation of accounts. 3rd A
- ✓ Introduction to finance. 1st A

Didactic units structure

DU 1. Cost accounting

- Theme 1. Cost accounting delimitation.
- Theme 2. Models of accumulative costs.
- Theme 3. Cost of materials and products. The movement of inventory.
- Theme 4. Cost systems by sections.
- Theme 5. Joint production.
- Theme 6. Costs for processes.

29/01/2019
to
26/03/2019

DU 2. Audit introduction

- Theme 7. Concept and evolution of audit.
- Theme 8. Audit framework. Audit process.
- Theme 9. Sampling in auditing.
- Theme 10. Audit report.

27/03/2019
to
29/05/2019

Transversal competences

(02) **Implementation and practical thinking**

Activities to be developed:

- ✓ Group activities
- ✓ Laboratory work
- ✓ Problems

Detailed description of the activities:

- ✓ Developing and presenting the IAN work
- ✓ Solving a real case and answering a test regarding the case
- ✓ Solving problems proposed by the teacher during the exam

Assessment criteria:

- ✓ Average of the scores obtained in both practical exams, according to:

[0-5[: D; [5-7[: C; [7-9[: B; [9-10[: A

Bibliography



- ✓ Casos prácticos de contabilidad analítica. (Fernando García García)
- ✓ Contabilidad y gestión de costes: [con ejercicios resueltos] (Oriol Amat)
- ✓ Contabilidad de costes y contabilidad de gestión. Volumen I (Angel Sáez Torrecilla)
- ✓ Introducción a la contabilidad de gestión (Álvarez López, José)
- ✓ Cálculo de costes con el método ABC (Eliseu Santandreu)
- ✓ El sistema de costes basado en las actividades (ABC) : guía para su implantación en pequeñas y medianas empresas (Douglas T. Hicks)

Bibliography



- ✓ Fundamentos de auditoría de cuentas anuales. (Molero Prieto, Rafael)
- ✓ Auditoría: un enfoque práctico (Alberto de la Peña Gutiérrez)
- ✓ Auditoría de cuentas anuales. (1) (Alejandro Larriba Díaz-Zorita)