

## CF1010

### Accounting and Cost Management

**CIP:** 520301 Accounting.

**CL-L-U-CA-UDC:** 3-0-8-3-3.5

Discipline:

Financial and Administrative Accounting

School:

Business

Academic Department:

Accounting and Finance

Programs:

4 IA 11, 4 IBN11, 3 IID12, 3 IIN12, 5 IIS11, 5 IMI11, 3 INT11, 5 LCMD11, 3 LEC11, 2 LEF11, 3 LEP11, 5 LPO11, 5 ITI17

Prerequisites:

None.

Equivalences:

CF1007

Course intention within the general study plan context:

This is a basic course intended to teach students to understand the financial statements for different types of enterprises. In this course students will develop the ability to define and assess the different types of costs that exist in the operational area of an organization and apply diverse costing techniques to manufacturing and service environments. As a learning outcome students are expected to be able to identify the basic financial statements of companies as well as understand the accounting process and use the costing information to increase competitiveness.

Course objective:

The student must be able to understand the basics concepts of financial accounting and the fundamentals of analysis of financial statements in order to support decision making; and understand, analyze, use and relate cost accounting information to new developments in processes and operations in the manufacturing area.

Teaching and learning techniques:

Problem-based Learning

Suggested Bibliography:

TEXT BOOKS:

\* Reeve, James M., Warren, Carl S., Principles of financial and managerial accounting, 10th ed., Mason, Ohio ; México : South-Western Cengage Learning, c2009, , 0324664761, 9780324664768

BOOKS FOR CONSULTATION:

\* Horngren, Charles T., d1926- eauthor., Cost accounting : ba managerial emphasis, eng.

\* Warren, Carl S., Corporate financial accounting, 9th ed., Mason, OH : Thomson/South-Western, c2007, , 0324381921 (ru'stica),

9780324381924 (ru'stica)

Academic credentials required to teach the course:

((520301)Bachelor in Accountancy and (520201)Master Degree in Business Administration/Management) and (520301)Master Degree in Accountancy and (520801)Master Degree in Finances and (520301)Doctoral Degree in Accountancy and (520801)Doctoral Degree in Finances

**CIP:** 520301, 520201, 520801