



**UNIVERSIDAD DE GUADALAJARA**

**CENTRO UNIVERSITARIO DE  
CIENCIAS ECONÓMICO ADMINISTRATIVAS  
MASTER OF BUSINESS ADMINISTRATION**

1.- NAME OF THE SUBJECT

*FINANCIAL AND COST ACCOUNTING*

2.- KEY OF MATTER

D0840

3.- PREREQUISITES

None

4.- SERIALIZATION

None

5.- TRAINING AREA

PARTICULAR BASIC COMPULSORY

6.- DEPARTMENT

Accounting

7.- ACADEMY

8.- TYPE OF COURSE

Classroom

9.- TYPE OF SUBJECT

Course

10.- WORKLOAD

HBCA	HAI	TOTAL
48	48	96 Hrs.

11.- CREDITS

6

12.- EDUCATION LEVEL

Graduate/Mastery

### 13.- PRESENTATION

### 14.- TRAINING STUDENT PROFILE

### 15.- PROGRAM OBJECTIVES

\* Establish the basis of accounting elements, techniques and systems to assess the financial position and results of the company, under the theoretical and practical approach.

\* Gaining understanding of Cost Accounting and consequently applied car corresponding systems, control and optimize somehow information for proper decision making.

### 16.- THEMATIC CONTENT

#### THEME

- 1 General Accounting, Balance Sheet
- 2 Statement of Income
- 15 Accounts, Operations Accounting Records
- 4 Commercial main accounts Accounting Procedures Commodity Records
- 5 VAT accounting, Goods in Transit
- 6 Bookkeeping, collective accounts
- 15 Worksheet, Presentation of Financial Statements
- 15 Nature of Cost Accounting Concepts of Costs, Implementation of Cost Accounting

- 9        Materials Costing and Accounting, Material Control
  
- 15        Costing and Accounting of Manpower Control Workforce
  
- 15        Indirect Costs Manufacturing, Level Estimated Production Cost and Applied Real Cost, Indirect Cost Estimates, application rates, Accounting and Control of Indirect Costs,
  
- 15        Accounting Practice Costs Work Orders, Items Damaged, defective items, waste material, waste material,
  
- 13        Cost Accounting Practice.
  
- 14        Costs processes, objects, features, reports.
  
- 15        Joint products and by-products, Costs sets, Point of Separation, Additional Costs, Nature of the Budget,
  
- 16        Direct costing, cost absorption, Breakeven Analysis.

## 17.- REFERENCES

### **BASIC BIBLIOGRAPHY:**

-PRIMER CURSO DE CONTABILIDAD  
 AUTOR: ELIAS LARA FLORES  
 EDITORIAL: TRILLAS, 18ª. EDICION (O POSTERIOR)

-CONTABILIDAD DE COSTOS  
 AUTORES: POLIMENI, FABOZZI, ADELBERG  
 EDITORIAL: Mc GRAW HILL, 3ª. EDICION

### **REFERENCE BIBLIOGRAPHY:**

-PRINCIPIOS DE CONTABILIDAD  
 AUTOR: JAVIER ROMERO LOPEZ  
 EDITORIAL: Mc GRAW HILL

-INTRODUCCION A LA CONTABILIDAD FINANCIERA  
 AUTORES: HORNGREN, SUNDEM, ELLIOTT  
 EDITORIAL: PRENTICE HALL

-CONTABILIDAD, LA BASE PARA LAS DECISIONES GERENCIALES  
 AUTORES: MEIGS, MEIGS

EDITORIAL: Mc GRAW HILL

-CONTABILIDAD DE COSTOS  
AUTOR: JUAN GARCIA COLIN  
EDITORIAL: Mc GRAW HILL

-CONTABILIDAD DE COSTOS, UN ENFOQUE GERENCIAL  
AUTORES: HORNGREN, FOSTER, SRIKANT  
EDITORIAL: PRENTICE HALL

**18.- PROFESSIONAL APPLICATION**

**19.- PROFESSORS TEACHING MATTER**

MTRO. JESÚS HÉCTOR GRAVE PRADO

**20.- TEACHER PROFILE**

**21.- TEACHING LEARNING PROCESS**

**22.- EXTRACURRICULAR ACTIVITIES**

**23.- FORMULATION, APPROVAL AND VALIDATION**

**24.- EVALUATION OF LEARNING**

* Research and presentations:	20%
* Numerical solutions of cases:	20%
* Inclusive labor:	20%
* Midterm exam:	20%
* Final exam:	20%

Total: 100%

**25.- CURRICULAR EVALUATION**

**26.- CURRICULUM MAP**

**27.- PARTICIPANTS AND DATE OF PROCESSING PROGRAM**

**MTRO. JESÚS HÉCTOR GRAVE PRADO**  
**2015**