

## Cost Analysis

Code: 101760  
ECTS Credits: 3

**2025/2026**

Degree	Type	Year
Aeronautical Management	OB	3

## Contact

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## Teachers

Sergio de De Haro Juan

## Teaching groups languages

You can view this information at the [end](#) of this document.

## Prerequisites

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

## Objectives and Contextualisation

- Understand the main differences and its relationships between Financial Accounting and Cost Management.
- 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 Financial Accounting and Cost Management.
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.

## Activities and Methodology

Title	Hours	ECTS	Learning Outcomes
Type: Directed			
Practical sessions and problem solving	12	0.48	3, 5, 6
Theoretical lessons and discussion	13	0.52	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	15	0.6	1, 2, 3, 5, 6, 4, 9, 11, 12, 10
Study and research for information	20	0.8	1, 11, 12, 10

Teaching will be offered on campus or in an on-campus and remote hybrid format depending on the number of students per group and the size of the rooms at 50% capacity.

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.
4. Team activity: resolutions of case studies.

The reflective practice methodology is used for self-regulation with the design of effective feedback processes.

Annotation: Within the schedule set by the centre or degree programme, 15 minutes of one class will be reserved for students to evaluate their lecturers and their courses or modules through questionnaires.

## Assessment

### Continous Assessment Activities

Title	Weighting	Hours	ECTS	Learning Outcomes
Final test	55%	0	0	5, 8, 7
Individual work	10%	0	0	2, 3, 5, 6, 11
Project-based group cases	35%	0	0	1, 2, 3, 4, 8, 9, 12, 10, 7

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This subject does not offer the option for comprehensive evaluation.

The student assessment will be based on the following activities:

- Activity A. Development of case studies in groups carried out during seminary sessions (35% of the final grade). The score will be the simple average of all graded proposals.
- Activity B. Individual work. Attendance, participation and development of exercicies carried out during theory sessions (10% of the final grade). The score will be the simple average of all graded proposals.
- Activity C. Final Exam, topics 1 to 4 (55% of the final grade).

Activities A, B and C are required. In order to pass the subject, the following conditions will be essential: obtaining a minimum qualification of 4 in efinal exam (C ), 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.

#### 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

#### Cualifications

The Not submitted qualification will only be obtained if no evaluable item (A and C) 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.casablancas@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.

#### Not assessable

According to point 9 of article 266 of the UAB Academic Regulations, when it is considered that the student has not been able to provide sufficient evidence of assessment, this subject will be classified as not assessable.

#### Use of AI

In this subject, the use of Artificial Intelligence (AI) technologies is allowed as an integral part of the development of the work, provided that the final result reflects a significant contribution by the student in the analysis and personal reflection. The student must clearly identify which parts have been generated with this technology, specify the tools used and include a critical reflection on how these have influenced the process and the final result of the activity. The lack of transparency in the use of AI will be considered a lack of academic honesty and may lead to a penalty in the grade of the activity, or greater sanctions in serious cases. The use of AI is not allowed in exams.

## Bibliography

### Nuclear References

UAB: Material delivered on Aula Moodle.

### Additional References

- Amat, O. & Soldevila, P. (2010). *Contabilidad y gestión de Costes*. Profit Editorial. ACCID Barcelona.
- Asociación española de contabilidad y administración de empresas. *La contabilidad de Gestión. Serie de principios de contabilidad de gestión*. AECA.
- Goldratt, Eliyahu M. *Critical Chain: a Business Novel / Eliyahu M. Goldratt*. London, [England];: Routledge, 2017. Print.
- Bhimani, Alnoor, et al. *Management and Cost Accounting*, Pearson Education, Limited, 2018. *ProQuest Ebook Central*, <https://ebookcentral.proquest.com/lib/uab/detail.action?docID=5763136>.
- Horngren, Charles T., Srikant M. Datar, and Madhav V. Rajan. *Horngren's Cost Accounting: a Managerial Emphasis / Charles T. Horngren, Srikant M. Datar, Madhav V. Rajan*. Sixteenth edition, global edition. Harlow, Essex, England: Pearson Education Limited, 2017. Print.
- Kaplan, Robert S., and David P. Norton. *El Cuadro de mando integral = The balanced scorecard / Robert S. Kaplan, David P. Norton; [traducción: Adelaida Santapau]*. 3a ed. rev. Barcelona: Gestión 2000, 2009. Print.
- Mallo, C.; Mallo, M.A.; Jiménez M.A.; Mallo, J. & Merlo, J. (2000). *Contabilidad de Costes*. Pirámide.
- Sadkowski, Wojciech. *Quality Management and Accounting in Service Industries: A New Model of Quality Cost Calculation*. 1st ed. United Kingdom: Routledge, 2022. Web.
- Sibdari, Soheil, Iman Mohammadian, and David F. Pyke. "On the Impact of Jet Fuel Cost on Airlines' Capacity Choice: Evidence from the U.S. Domestic Markets." *Transportation research. Part E, Logistics and transportation review* 111 (2018): 1-17. Web.

## Software

Excel will be used as a spreadsheet.

## Groups and Languages

Please note that this information is provisional until 30 November 2025. You can check it through this [link](#). To consult the language you will need to enter the CODE of the subject.

Name	Group	Language	Semester	Turn
(SEM) Seminars	21	Catalan	first semester	afternoon
(SEM) Seminars	22	Catalan	first semester	afternoon
(TE) Theory	11	Catalan	first semester	afternoon