

TEACHING GUIDE

COST ACCOUNTING FOR TOURIST BUSINESSES

GRADO EN TURISMO (INGLÉS)

ACADEMIC YEAR 2026-27

Publication date: 03-07-2026



I.-Subject Identification

Type	OBLIGATORIA
Teaching period	3 course, 2Q semester
Nº of credits	6
Language in wich the subject is taught	English

II.-Presentation

For most organizations, the accounting system represents the most extensive and all-encompassing information system. Management and cost accounting concerns the provision of financial information to help managers in their decision-making and control of businesses. For example, a hotel manager might be interested in determining the cost of providing a meal to inform the menu pricing decision; determining how many delegates need attend a conference in order to cover costs; or determining how profitable a selling unit of a hotel is. The provision of all this type of information falls within the scope of management accounting. This subject syllabus is organised in order to study how management accounting functions within organizations. Therefore, after describing basic cost concepts, cost classification and the main schedule of costs, different costing systems will be analysed. Finally, we will look at the cost-volume-profit analysis as an essential tool for decision making. Students are supposed to have acquired Financial Accounting for the Tourism Sector's competencies.

III.-Learning outcomes

CG04. Ability to manage information
CG18. Ability to solve problems
CG 0. Ability to take decisions
CE04. Critical analysis, synthesis and summary of economic-financial information on tourism organisations.
CE13. Knowledge of accommodation operating procedures.
CE14. Knowledge of restaurant operating procedures.

- Key for degrees not adapted to RD 822/21: **CB** - basic competences, **CG** - generic competences, **CE** - specific competences, **CT** - transversal competences.
- Key for degrees adapted to RD 822/21: **CON** - knowledge, **COM** - competences, **HAB** - skills.



IV.-Contents

IV.A.-Syllabus

<i>Thematic unit</i>	<i>Topic</i>	<i>Sections</i>
Foundations on Cost Accounting and cost concepts. Chapters 1 to 4	Chapter 1. An introduction to management and cost accounting	The users of accounting information The work of management and the need for management accounting information. Comparison of management and financial accounting information.
	Chapter 2. Basic cost concepts.	Cost concept definition Cost objects Cost, expenditure, loss and investment. Cost classifications. Direct and indirect costs. Different costs for different purposes.
	Chapter 3. The general schedule of costs	The schedule of costs. Manufacturing and non-manufacturing costs. The schedule of manufacturing costs. The costs of goods manufactured and the beginning and ending work in process. The equivalents units of production. The income statement.
	Chapter 4. Accounting for direct and indirect costs.	Accounting for material costs. Accounting for labour costs. Accounting for equipment costs and costs of supplies
Costs systems Chapters 5 to 7	Chapter 5. Costs systems for cost allocation and cost tracing.	Cost centres and responsibility centres. Cost centres classification. The two stage allocation process. Introduction to Job order costing.
	Chapter 6. Cost behaviour: analysis and use	Fixed and variable costs. The linearity assumption and the relevant range. Step variable costs and mixed costs.
	Chapter 7. Variable costing	Variable costing. The contribution format income statement. Variable costing and absorption costing: a comparison.
Costs for decision-making Chapter 8	Chapter 8. Cost-volume-profit relationships	The basics of cost-volume-profit analysis. The contribution margin. The break-even point. The margin of safety. The operating leverage.



IV.B.-Training activities	
Type	Title
Prácticas / Resolución de ejercicios	Problem based learning. Students will solve exercises adjusted to conceptual frameworks explained in lessons and accounting techniques used by businesses. They will be guided by teacher's explanations.
Lectures	Theoretical questions would be explained by the teacher in lessons. Additionally, for each chapter, several readings will be proposed by the teacher. Different titles can be found in the references list and available in the library.
Other activities	Each week tutorial sessions are provided for students to solve questions and discuss exercises and theoretical concepts.



V.-Student workload	
Theoretical sessions	26
Resolution of exercises, problems, case studies, etc.	30
Practical sessions in experimental, technological and clinical laboratories, fieldwork, etc.	0
Tests and/or exams	4
Academic tutorials	18
Related activities: conferences, seminars, etc.	30
Preparation of theoretical sessions and self-study	20
Preparation of practical tasks, exercises, case studies, projects, etc.	32
Preparation for tests and/or exams	20
Total student workload	180

VI.-Methodology and academic programme		
Type	Period	Content
Tests and/or exams	Week 1 to Week 15	The evaluation tests will be conducted in person on the specified dates.
Academic tutorials	Week 1 to Week 15	Tutorials throughout the course at scheduled times agreed upon with the teacher.
Theoretical sessions	Week 1 to Week 15	Theoretical classes that introduce basic topics of the subject, which will be supplemented with the recommended bibliography. Alongside the theoretical topics, numerous practical examples will be interspersed.
Resolution of exercises, problems, case studies	Week 1 to Week 15	Learning based on solving practical cases, which can be activities guided by the teacher, autonomous work by the students, or collaborative work with active student participation in preparing exercises tailored to business operations. In a coordinated and parallel manner to the theory, practical cases related to the topics studied will be interspersed.



VII.-Assessment methods

The general assessment method is continuous as established in the *Regulation for the Assessment of Learning Outcomes* of Rey Juan Carlos University.

All the assessment systems established in the degree report must be employed, except for those that have a minimum weight of 0%, which can be used by professors in the academic years they consider relevant. Each assessment system may be applied through one or more assessment activities, consistent with the system. No assessment activity can exceed individually 60% of the overall grade for the subject.

The sum of non re-evaluable activities cannot exceed 40% of the overall grade for the subject and, in general, should not have an established minimum grade (except for practical activities in which, strictly speaking, the conditions of the ordinary call cannot be reproduced in the extraordinary call).

Those students who do not manage to pass the subject in the ordinary call, or do not attend this first call, may attend the extraordinary call only for failed re-evaluable assessment activities.

The distribution and characteristics of the assessment activities are described below.

VII.A.-Description and weight of the assessment activities



Ordinary assessment:

Evaluation system	Evaluation activity	Weight	Reassessable in Extraordinary call	Minimum grade	Contents	Date
On site theoretical-practical assessment tests	Classroom work assessment (20% of the total grade for the Evaluation System; 10% of the final grade for the subject)	10%	No	5/10	This section will assess students' work and involvement during classroom sessions. For this purpose, the teacher will ask students to work in small groups or individually and answer multiple choice questions, propose solutions to problems, discuss solutions, etc.	During the teaching period
	Topics 1-4 test (40% of the total grade for the Evaluation System; 20% of the final grade for the subject)	20%	Yes		This section will assess the theoretical foundations of the subject, although some short numerical questions may also be included. During the course the teacher may use one or several partial assessments (choosing among multiple-choice questions, short answers, or other types) and the mark for this section will be the result of the weighted average of these partial assessment marks	To be confirmed after completion of Chapters 1 to 4



	Topics 5-8 test (40% of the total grade for Evaluation System S3; 20% of the final grade for the subject)	20%	Yes		The objective of this test is to assess the students' knowledge of the last two topics covered in the course.	To be confirmed after completion of Chapters 5 to 8
Problem Assessment and Case Studies	Practical assessment	50%	Yes	5/10	This part of the evaluation will be assessed through the completion of practical exercises that cover all the operations analysed during the course.	During the ordinary assessment period

To pass the subject, students must obtain a minimum grade of 5 out of 10 in each of the two evaluation systems components: the Theoretical-Practical Assessment and the Practical Assessment. If a student fails one or both evaluation systems components, they will be required to retake the failed evaluation system(s) component(s) during the extraordinary assessment period. In such cases, the final grade for the ordinary assessment period will reflect the numerical grade of the failed evaluation system component. If the student must reassess the Theoretical-Practical Assessment, the grade corresponding to the 10% assigned to classroom work will be retained for the extraordinary period, as it is not subject to reassessment.

Students who do not pass the subject in the Ordinary Call must take the Extraordinary Call, completing only the evaluation system(s) component(s) that they either failed or did not attend. The grade obtained in the classroom work assessment included in the Assessment of the Theoretical-Practical evaluation system component in the ordinary call, will be maintained in the extraordinary call, as it is a non-reassessable component. This grade will be used to calculate the weighted average for the Theoretical-Practical Evaluation system assessment.

Extraordinary assessment:

Evaluation system	Evaluation system	Weight	Reassessable in Extraordinary call	Minimum grade	Contents	Date
On site theoretical- practical assessment tests	Classroom work assessment (20% of the total grade for the Evaluation System 10% of the final grade for the subject)	10%	Not to be reassessed during the extraordinary period	5/10		Not applicable



	Topics 1–8 Test (80% of the total grade for Evaluation System S3; 40% of the final grade for the subject)	40%	Yes		This section will assess the theoretical foundations of the subject, although some short numerical questions may also be included.	On the date proposed by the university during the extraordinary evaluation period
Problem Assessment and Case Studies	Practical assessment	50%	Yes	5/10	This part of the evaluation will be assessed through the completion of practical exercises that cover all the operations analysed during the course.	On the date proposed by the university during the extraordinary evaluation period

Early Assessment: it is possible to request an advancement of the evaluation to September for one of the two calls (Ordinary or Extraordinary), provided that the student meets the requirements established in the Regulations on the assessment of Learning Outcomes of the URJC

Evaluation system	Evaluation activity	Weight	Reassessable in Extraordinary call	Minimum grade	Contents	Date
On site theoretical-practical assessment tests	Topics 1-8 tests	50%	Yes	5/10	This part of the evaluation will assess the theoretical foundations of the subject, although some short numerical questions may also be included.	On the date proposed by the university
Problem Assessment and Case Studies	Practical assessment	50%	Yes	5/10	This part of the evaluation will be assessed through the completion of practical exercises that cover all the operations analysed during the course	On the date proposed by the university

VII.B. Assessment of students with academic exemption from class attendance



Having Academic Exemption from Class Attendance (DAAC) does not imply that students are automatically exempt from participating in the continuous assessment activities or in the training activities of compulsory attendance as established in the teaching guide. Once the exemption has been granted, students must contact the subject's teaching staff, who will propose the adaptations he/she may consider relevant, as long as they guarantee the acquisition and adequate assessment of the learning goals established. Students must maintain adequate communication with the teaching staff so that they may provide information on the dates for training and assessment activities, if these are not established in the programme and available for students at the time of achieving the exemption.

Subject with possibility of academic exemption: Yes.

VII.C. Review of assessment activities

In accordance with the Regulation for the Assessment of Learning Outcomes of Rey Juan Carlos University.

VII.D.-Students with a disability or special educational needs

In order to guarantee equal opportunities, non-discrimination, universal accessibility and academic success, students with disabilities or especial education needs may request curricular adaptations to follow their studies. These adaptations will be provided by the Unit of Attention to People with Disabilities of Rey Juan Carlos University, in accordance with the regulation which regulates the service for the Attention of People with Disabilities at the University. This Unit will issue a report for curricular adaptations, so that students with disabilities or special education needs must contact the service (at e-mail discapacidad.programa@urjc.es) in order to provide relevant information for different educational alternatives.

VII.E.-Academic behaviour, academic integrity and honesty

Rey Juan Carlos University is fully committed to the highest standards of academic integrity and honesty, so studying at the URJC means assuming and subscribing to the values of integrity and academic honesty set out in the University's Ethical Code. To support this process, the University has Rey Juan Carlos University's Academic Conduct Regulation as well as different tools (anti-plagiarism, supervision...) that offer a collective guarantee for the full development of these essential values.

VIII.-Teaching resources and materials

Basic bibliography

Title: Hospitality Management Accounting Author: Jagels, M. G. Publisher: Wiley

Title: Introduction to Managerial Accounting Author: Brewer,P.; Garrison, R.; Noreen, E. Publisher:McGraw-Hill Irwin

Title: Cost and Management Accounting: An Introduction. Author: Drury, C. Publisher: Thomson

Consultation bibliography

Title: Management Accounting for Hospitality and Tourism Author: Kotas, R. Publisher:Thomson

Title: Accounting Essentials for Hospitality Managers Author: Guilding, C. Publisher: Elsevier

Título:Contabilidad de costes: Agencias de viajes, hoteles, campings. Autor:Oller Nogués, J. Editorial:Ed. Síntesis

Título: Fundamentos de contabilidad de costes y de gestión: una visión práctica. Autor: Vacas, C.; Bonilla, M.J.; Santos, M.; Aviles, C. Editorial: Pirámide (2019)

IX.-Professors

Name and surname	MÓNICA MÉNDEZ DÍAZ
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Department	Economía Financiera y Contabilidad
Campus	Madrid - Vicálvaro
Category	Profesor/a Ayudante Doctor/a
Academic degree	Doctor
Person responsible for the subject	No
Tutorial timetable	Para consultar las tutorias póngase en contacto con el/la profesor/a a través de correo electrónico
Number of quinquennia	1
Number of sexennia	0
No. of positive evaluations by Docentia	2