



UNIVERSIDAD DE SONORA
Central Regional Unit
Economic Administrative Science Division
Accounting Department
BACHELOR OF TOURISM

Course: Cost control of tourist services		Ident: (SCHOLAR)	
Prerequisite : Technological tools for tourism marketing		Subsequent: Elective of the major core of Tourism Business (Business tourism, Tourism promotion, Logistics and supply chain, Human capital in tourist businesses, Management of investment portfolios)	
Credist: 7	Mode: Semi attendance	Week Hours: 4 (3t y 1p)	Course Hours: 64
Teaching-learning mode: Theoretical course		Service Department: Accounting	
Formation core: Major			
Specific competencies to develop:			
Competency 3- Management of resources and evaluation of tourism Projects from an integral diagnosis			
Competency 5– Management of tourism organizations through business plan designing, management of operating systems of tourist services; leads organizations			
Introduction: Cost control in enterprises or any other type of organization is a helpful tool for organization management because it helps in planning and controlling its activities within such enterprise or organization. It is an information system to record, determine, distribute, accumulate, analyze, interpret, control and report production, distribution, management and financing costs.			
Costs imply the calculation of investment in a service, which specific objective is to recover such investment through income obtained from such services.			
All enterprises have different structures in their organization; for example, their management and organization, structure, goals , objectives, line of business, income, directors, among other things, are different from one enterprise to another, which means that their cost system varies. Provide follow-up of the accounting process of the operations carried out for the purpose of determining the production cost of an article or service, and their presence is noted more frequently in these fields of the economic activity.			
Unit 1 studies the main elements which form the costs of a commercial, service or industrial enterprise.			
Unit 2 examines the characteristics of costs per requirements and orders			
Unit 3 describes the main concepts of the financial statement of an enterprise.			
Unit 4 analyzes the cost-volume-profit models			
Unit 5 identifies the short term decision making process			

Purpose

This course is part of the major core; it is given from the seventh semester as a elective course. It is intended for the student to know and understand the service cost system in order to improve the processes in a tourism business for adequate decision making

General Objective:

To form professionals with an integral profile, competent in determining the operating cost, oriented to the ongoing and interdisciplinary learning, with human quality and socially responsible, in order to generate satisfactors to meet their social needs demanded by the tourist sector, such as lodging, cuisine, professional services, leisure, recreation and government.

To analyze the different costs used in the organization, mainly for decision making.

Specific Objectives:

- To provide students the formation so they may develop theoretical, heuristic and axiological knowledge sustaining the know how of costs, mainly those related to the management process.
- Achieve a higher level of knowledge in other areas such as marketing, financial management and Planning of enterprises projecting their long term investment needs.
- To develop abilities to communicate both verbally and in writing, managing information technology and communication, carry out individual and team work, apply the knowledge obtained in field work, plan and design projects, manage the resources of the Enterprise, design business and service plans.

Competency units:**Competency unit 1. INTRODUCTION TO COSTS**

- 1.1 The Accounting concept and its fields.
- 1.2 Different concepts of costs
- 1.3 Main roles of costs in business management.
- 1.4 Objectives of cost accounting
- 1.5 Differences in costs of a commercial, industrial and service Enterprise.
- 1.6 Cost classification
- 1.7 The main cost elements
- 1.8 Determining unit costs and sales prices
- 1.9 Cost related practical exercises
- 1.10 First mid-term exam

Competency unit 2. COSTS PER REQUIREMENT AND ORDER SYSTEM

- 2.1 Concepts and definitions
- 2.2 Characteristics and types of enterprises using this procedure.
- 2.3 Requirement or order design
- 2.4 Practical exercises related to the production control system and its respective accounting record.

Competency unit 3. MAIN FINANCIAL STATEMENTS OF AN ENTERPRISE

- 3.1 Concepts and definitions
 - 3.2 Objective
 - 3.3 Cost statement
 - 3.4 Profit and loss statement
 - 3.5 Balance Sheet
 - 3.6 Example of each financial statement
 - 3.7 Practical exercises of preparing each financial statement.
- SECOND MID TERM EXAM

Competency unit 4. VOLUME-COST-PROFIT MODEL

- 4.1- Concepts and importance
- 4.2 The break even point
- 4.3 Events of cost-volume-profit model
- 4.4 Profit planning and its relation to the cost-volume-profit model

<p>4.5 Analysis of changes in the variables of the cost-volume-profit model 4.6 Operation lever and the business risk 4.7 Analysis of simulation in the cost-volume-profit model. THIRD MID TERM EXAM</p> <p>Competency unit 5. SHORT TERM DECISIONS 5.1 Decision making process 5.2 Marginal analysis 5.3 Opportunity cost 5.4 Price fixing method 4.5 Practical problems and exercises FOURTH MID TERM EXAM</p>							
<p>Evaluation: General criteria for course accreditation: Grades shall be obtained under the following percentages:</p> <table border="0"> <tr> <td>Mid-term exams</td> <td>80%</td> </tr> <tr> <td>Work presentation</td> <td>10%</td> </tr> <tr> <td>Attendance and participation</td> <td>10%</td> </tr> </table>		Mid-term exams	80%	Work presentation	10%	Attendance and participation	10%
Mid-term exams	80%						
Work presentation	10%						
Attendance and participation	10%						
<p>Desirable academic qualifications of the course instructor:</p> <p>Academic master degree or major of Costs or equivalent to the study field of the course, with proven two year minimum experience and professional development in areas similar to this course. A minimum two year higher education teaching experience.</p>							
Bibliography:	Type (basic or supplementary)						
Del Rio, C. (2007). Costos I, ECASA, México.	Basic						
Horngreen, Ch., Foster, G. y Datar, S. (2007). Contabilidad de costos, Ed. Prentice Hall.	Basic						
Ramírez, D. (2008). Contabilidad administrativa. Mc. Graw Hill.	Supplementary						
Garison, R., Noreen E. y Brewer, P. (2007). Contabilidad administrativa, Undécima ed., McGraw Hill	Supplementary						
Polimeni, R., Fabossi, F., Adelberg, A. y Kole M. (2000). Contabilidad de Costos, Conceptos y Aplicaciones para la toma de Decisiones Gerenciales. 3era ed. Mc. Graw Hill	Supplementary						

Competency development

Learning outcomes	Educational activities	Volume of student work in hours	Evaluation
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WEEK 1			
Prove that you know and understand facts. Concepts, basic principles related to the knowledge areas mentioned above.	<ul style="list-style-type: none"> • Review of concepts through group exercises • Accounting concept and its fields • Different cost concepts 	5 hours	Rubric
WEEK 2			
Understand concepts, basic principles related to the knowledge areas mentioned above.	<ul style="list-style-type: none"> • Participation in class presenting the main functions of costs in business management • Objectives of cost accounting • Differences of costs in a commercial, industrial or service enterprise. 	5 hours	Rubric
WEEK 3			
Be able to apply such knowledge and understand the solution to well known qualitative and quantitative problems.	<ul style="list-style-type: none"> • Cost classification • The main elements of operational costs. 	5 hours	First mid-term exam
WEEK 4			
Interpret and analyze the synthesis of data information. Through practical exercises and examples. The student will be able to recognize and be familiar with the development scheme of an adequate strategy.	<ul style="list-style-type: none"> • Determining unit cost and sales prices • Practical exercises related to cost and their practical application 	5 hours	Team work Practical exercises
WEEK 5			
Show a practical application of the basic concepts and processes.	<ul style="list-style-type: none"> • Requirement and order cost system • Concept and definitions • Characteristics and types of enterprises using this procedure 	5 hours	Rubric
WEEK 6			
Recognize the practical applications of this costing system and its practical application in organizations.	<ul style="list-style-type: none"> • Requirement or order design • Practical exercises related to the production control system and its accounting record. 	5 hours	Team work Practical exercises
WEEK 7			
Be able to define, examine and apply reports in decision making.	<ul style="list-style-type: none"> • Main financial statements for an Enterprise • Concepts and definitions • Objective of financial statements 	5 hours	Team work.
WEEK 8			
Be able to understand the interaction with the different financial statements and prove results.	<ul style="list-style-type: none"> • Operating cost statement • Profit and loss statement • Balance Sheet 	5 hours	Practical exercises
WEEK 9			
Recognize the preparation and practical application of financial	<ul style="list-style-type: none"> • Example of each financial statement • Practical exercises 	5 hours	Second mid-term exam

statements.			
WEEK 10			
Understand Concepts, basic principles related to the knowledge areas mentioned above.	<ul style="list-style-type: none"> • Cost-volume-profit model • Concepts and importance • Break even point, advantages and disadvantages 	5 hours	Rubri
WEEK 11			
Application of simple quantitative methods for profit planning and changes of variables.	<ul style="list-style-type: none"> • Profit planning and cost-volume-profit relation • Analysis of changes in the variables of the cost-volume-profit model 	5 hours	Team work Practical exercises
WEEK 12			
Through practical exercises and examples: will be able to recognize and be familiar with the development scheme of an adequate strategy.	<ul style="list-style-type: none"> • Operating lever and the business risk • Practical exercises 	5 hours	Team work Practical exercises
WEEK 13			
The student will be able to apply his knowledge in the practice	<ul style="list-style-type: none"> • Analysis of simulation in the cost-volume-profit model • Practical exercises 	5 hours	Third mid-term exam
WEEK 14			
Be able to collect and analyze the information from different sources.	<ul style="list-style-type: none"> • Short term decisions • Decision making process • Marginal analysis 	5 hours	Rubric
WEEK 15			
He shall collect, analyze information to document results.	<ul style="list-style-type: none"> • Opportunity cost • Price fixing method 	5 hours	Team work. Problem solving.
WEEK 16			
Through practical exercises and examples: The student will be familiar with the development of an adequate strategy.	<ul style="list-style-type: none"> • Practical exercises 	5 hours	Fourth mid-term exam