Code	INI-323	Prerequisites	CON-213, INI-301
Name	Process Cost Analysis	Co-requisites	None

Credits	Contact Hours
04	44
Categorization of credits	
Math and basic science	
Engineering topic	X
other	

Coordinator's name	Heidi Romero Alfredo Vicious

Textbook
Horngren, CT, Datar, S., Rajan, MV, Jaime Gómez Mont Araiza, Ángel Rodríguez Gutiérrez Miguel, & Gonzalez Damian Irma. (2012). Contabilidad de Costos: Un Enfoque Gerencial. Pearson Education.
Other supplemental materials
Robinson, A. (1992). Modern Approaches to Manufacturing Management: The Shingo System. Productivity Press. Faga Héctor Alberto, & Enrique Ramos Mejia Mariano. (2006). Cómo profundizar en el análisis de sus costos para Tomar Mejores Decisiones Empresariales. Granica. María Arias Alvarez Ana, Cornejo García Beatriz, Cabezas, MA, Antonio Pérez Méndez José, Sánchez Rodríguez Pablo, & Luis Garcia Suarez Jose. (2015). Cálculo, análisis Y gestión de costes: Guía práctica para su aplicación en la empresa. Delta. Magdalena Arredondo Gonzalez Maria. (2015). Contabilidad y análisis de costos. Larousse - Patria Editorial Group. Current research articles

Description _
The process cost analysis subject provides tools for the analysis and allocation of costs in the different production systems. At the end of the course, the student is expected to be able to calculate the costs of operations to make decisions in a timely manner, know the different costing methods and systems, and differentiate them in their practical

application, and build decision-making models to decide what and how much to produce, the appropriate sales mix, pricing, and evaluation of alternatives.	
Type of course	☒ Required ☐Elective _

Specific goals for the course	
Outcomes of instruction	1. Identify and apply cost accounting methods to solve engineering problems. 2. Formulate and model problems using the cost-volume-profit model. 3. Evaluate data from a mathematical model in order to propose improvement alternatives in a complex engineering problem. 4. Design costing systems considering the characteristics of the production process. 5. Reflect on their learning experiences, identifying strengths and points for improvement to achieve continuous learning.
Student outcomes	SO1. Identify, formulate, and solve complex engineering problems by applying the principles of engineering, science, and mathematics. SO6. Develop and conduct appropriate experimentation, analyze and interpret data, and use engineering criteria to draw conclusions. SO7. Acquire and apply new knowledge using appropriate learning strategies

Topics
Unit I. Fundamentals of Cost Accounting Unit II. Cost Volume Profit Analysis Unit III. Costing Systems Unit IV. Tools for planning and control