

**INSTITUTO TECNOLÓGICO SUPERIOR DE APATZINGÁN**



GUÍA PARA LA PRESENTACIÓN DEL

EXAMEN DE ACREDITACIÓN

DEL REQUISITO DE COMPRENSIÓN DE

ARTÍCULOS TÉCNICO-CIENTIFICOS

EN EL IDIOMA INGLÉS PARA LA

OBTENCIÓN DEL TÍTULO

PROFESIONAL.

Solicitante:\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

Fecha de examen***: \_\_14 de Noviembre del 2014\_\_\_.***

Hora: ***\_\_\_\_\_\_\_\_9:30 am\_\_\_\_\_\_\_\_\_\_\_\_\_.*** Aula***:\_\_\_\_\_\_Edificio B aula 11\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.***

Fecha de resultados: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_. Correo electrónico: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

**R**ecuerda que no existe una fórmula mágica que garantice la acreditación del examen, pero algunos puntos que te ayudaran, es el estar bien informado sobre este proceso y conocer algunos *tips* para un mejor desempeño:

**Se sugiere:**

* Tener conocimientos básicos de inglés.
* Tener práctica en lecturas en el idioma inglés, enfocadas a tu área de especialidad.
* Familiarizarte con verbos y vocabulario de diversos temas actuales (enfocado a tu carrera)
* Ensayar con exámenes prototipo disponibles en el Centro de Idiomas, probando diferentes estrategias de solución al examen, para identificar la que te resulte mejor de manera personal.
* Prepararte con tiempo, para que incrementes tus habilidades.

**REQUISITOS PARA TENER DERECHO A LA PRESENTACIÓN DEL EXAMEN**

1. Se recomienda haber aprobado un mínimo del 50% de los créditos de la carrera.
2. Haber entregado recibo de pago, solicitud del examen y copia en el Centro de Idiomas (ubicado en el Edif. “Raúl Martínez Cruz”), por lo menos una semana antes de la fecha de la aplicación del examen.
3. Presentarse puntualmente al examen en la fecha publicada previamente. *(Por ningún motivo se aplicará extemporáneamente)*
4. Identificarse al entrar al salón, presentando su credencial de elector o credencial del último semestre cursado del Instituto Tecnológico del cual provenga. *(Si quien se presenta el día del examen no es claramente identificado, no tiene derecho a presentar examen).* Adicionalmente un profesor de tu carrera te identificará personalmente.
5. Traer lapicero tinta negra o azul, lápiz, goma y sacapuntas.
6. No usar celulares, Tablets, etc., durante el examen.
7. No usar ningún material de consulta, durante el examen.
8. No salir del aula, una vez iniciado el examen.

**PROCEDIMIENTO PARA REALIZAR TU EXAMEN**

El tiempo para la aplicación del examen es de **dos horas** por lo que se te **sugiere** lo siguiente:

1. Al recibir el examen, deberás **ESCRIBIR** tu nombre, así como F**IRMAR**, en los espacios correspondientes, utilizando lapicero de tinta negra o azul.
2. Leer el correspondiente artículo técnico-científico redactado en inglés, que deberá tener un mínimo de 800 y un máximo de 1200 palabras.
3. **DAR RESPUESTA** a un conjunto de **10 reactivos** de opción múltiple, redactados en inglés. Cada reactivo tiene 3 opciones, de las cuáles, la que conteste mejor, de acuerdo al artículo leído, será la única correcta. Las opciones restantes serán incorrectas. Las respuestas deben señalarse claramente, utilizando lapicero tinta negra o azul. Si algún reactivo no tiene la respuesta claramente marcada con lapicero, o están marcadas más de una, dicho reactivo será tomado como incorrecto. La parte de reactivos tiene un valor de ***60/100.***
4. **ELABORAR** el resumen en español con una extensión mínima de una cuartilla (26 renglones), con una valor de ***40/100*** en el cual deberás tomar en cuenta los siguientes aspectos:

* Incluir todas las ideas principales esto con el fin de que no dejes fuera de tu resumen las ideas más importantes del artículo.
* Tener precisión de ideas. Para evaluar la exactitud con que expresas las ideas del resumen, con respecto a lo que expresa el autor del artículo.
* Redacción propia. En el se evalúa que el resumen tenga tu estilo propio de redacción, pero que no incluyas tus opiniones personales, ni hagas una simple traducción de lo leído. Debes demostrar que entendiste el artículo, identificando los aspectos más importantes del mismo y resumiéndolo con tus propias palabras.
* Ilación de ideas. En el se evalúa la relación entre las ideas expresadas. Es decir, una idea debe guardar relación con la que le sigue. Debe haber una secuencia lógica de ideas a lo largo del resumen. Si solo hay ideas aisladas, este aspecto no se cumple.

El orden de los pasos puede cambiar, de acuerdo a lo que tú creas que te da más probabilidades de un mejor resultado.

**EVALUACIÓN Y CALIFICACIÓN DEL EXAMEN.**

* La **evaluación** del examen estará a cargo de un jurado, compuesto por 2 sinodales, un sinodal del Centro de Idiomas y un sinodal asignado de tu academia que cuente con conocimientos de Inglés.
* El **tiempo** para entregar **resultados** será de un máximo de 5 días posteriores a la fecha de aplicación.
* Se le entregara al solicitante **hoja de resultados**, en la cual constara su calificación *APROBATORIA (mínima de 70%)*  o *NO APROBATORIA,* además el jurado anotara las observaciones del porque del resultado*.* Mismas que ayudaran al alumno no acreditado a conocer los aspectos a mejorar para próximas aplicaciones.
* La **calificación** correspondiente **se asentará en acta firmada por ambos, y será inapelable, de acuerdo al artículo 1.2.6.7 del manual de procedimientos** para la acreditación del requisito de comprensión de artículos técnico-científicos en el idioma inglés, para la obtención del título profesional.

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**Cost accounting**

**Cost accounting** is a process of collecting, analyzing, summarizing and evaluating various alternative courses of action. Its goal is to advise the management on the most appropriate course of action based on the cost efficiency and capability. Cost accounting provides the detailed cost information that management needs to control current operations and plan for the future.

Since managers are making decisions only for their own organization, there is no need for the information to be comparable to similar information from other organizations. Instead, information must be relevant for a particular environment. Cost accounting information is commonly used in [financial accounting](http://en.wikipedia.org/wiki/Financial_accounting) information, but its primary function is for use by managers to facilitate making decisions.

Unlike the accounting systems that help in the preparation of [financial reports](http://en.wikipedia.org/wiki/Financial_statement) periodically, the cost accounting systems and reports are not subject to rules and standards like the [Generally Accepted Accounting Principles](http://en.wikipedia.org/wiki/Generally_Accepted_Accounting_Principles). As a result, there is wide variety in the cost accounting systems of the different companies and sometimes even in different parts of the same company or organization. To understand well what Cost Accounting is, it`s necessary to know the different types of costs.

**Historical cost**

In [accounting](http://en.wikipedia.org/wiki/Accounting), **historical cost** is the original monetary value of an economic item. Historical cost is based on the stable measuring unit assumption. In some circumstances, [assets](http://en.wikipedia.org/wiki/Assets) and liabilities may be shown at their historical cost, as if there had been no change in value since the date of acquisition. The [balance sheet](http://en.wikipedia.org/wiki/Balance_sheet) value of the item may therefore differ from the "true" value.

While historical cost is criticized for its inaccuracy (deviation from "true" value), it remains in use in most accounting systems. Various corrections to historical cost are used, many of which require the use of management judgment and may be difficult to implement or verify. The trend in most accounting standards is a move to more accurate reflection of the fair or market value, although the historical cost principle remains in use, particularly for assets of little importance.

[Depreciation](http://en.wikipedia.org/wiki/Depreciation) affects the [carrying value](http://en.wikipedia.org/wiki/Book_value) of an asset on the [balance sheet](http://en.wikipedia.org/wiki/Balance_sheet). The historical cost will equal the carrying value if there has been no change recorded in the value of the asset since acquisition. Improvements may be added to the [cost basis](http://en.wikipedia.org/wiki/Cost_basis) of an asset.

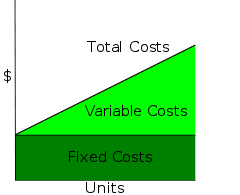
Historical cost does not generally reflect current market valuation. Alternative measurement bases to the historical cost measurement basis, which may be applied for some types of assets for which market values are readily available, require that the carrying value of an asset (or liability) be updated to the market price ([mark-to-market](http://en.wikipedia.org/wiki/Mark-to-market) valuation) or some other estimate of value that better approximates the real value

## Indirect and Direct costs

Direct costs are directly attributable to the object. In construction, the costs of materials, labor, equipment, etc., and all directly involved efforts or expenses for the cost object are direct costs. In manufacturing or other non-construction industries the portion of operating costs that is directly assignable to a specific product or process is a direct cost. Direct costs are those for activities or services that benefit specific projects.

Indirect costs are not directly attributable to a cost object. Indirect costs are typically allocated to a cost object on some basis. In construction, all costs which are required for completion of the installation, but are not directly attributable to the cost object are indirect, such as overhead. In manufacturing, costs not directly assignable to the end product or process are indirect. These may be costs for management, insurance, taxes, or maintenance, for example. Indirect costs are those for

activities or services that benefit more than one project. Their precise benefits to a specific project are often difficult or impossible to trace.

[](http://en.wikipedia.org/wiki/File:CVP-TC-FC-VC.svg)

# Variable and Fixed costs

**Variable costs** are costs that change in proportion to the good or service that a business produces. Variable costs are also the sum of [marginal costs](http://en.wikipedia.org/wiki/Marginal_cost) over all units produced. They can also be considered normal costs. [Fixed costs](http://en.wikipedia.org/wiki/Fixed_cost) and variable costs make up the two components of [total cost](http://en.wikipedia.org/wiki/Total_cost). **Direct Costs**, however, are costs that can easily be associated with a particular [cost object](http://en.wikipedia.org/wiki/Cost_object). However, not all variable costs are direct costs. For example, variable manufacturing [overhead](http://en.wikipedia.org/wiki/Overhead_(business)) costs are variable costs that are [indirect costs](http://en.wikipedia.org/wiki/Indirect_costs), not direct costs. Variable costs are sometimes called unit-level costs as they vary with the number of units produced.

Direct labor and overhead are often called **conversion cost**, while direct material and direct labor are often referred to as **prime cost**.

In [marketing](http://en.wikipedia.org/wiki/Marketing), it is necessary to know how costs divide between variable and fixed. This distinction is crucial in forecasting the earnings generated by various changes in unit sales and thus the financial impact of proposed marketing campaigns. In a survey of nearly 200 senior marketing managers, 60 percent responded that they found the "variable and fixed costs" metric very useful

In economics, **fixed costs**, **indirect costs** or **overheads** are business [expenses](http://en.wikipedia.org/wiki/Expenses) that are not dependent on the level of goods or services produced by the business. They tend to be time-related, such as salaries or rents being paid per month, and are often referred to as overhead costs. This is in contrast to [variable costs](http://en.wikipedia.org/wiki/Variable_costs), which are volume-related (and are paid per quantity produced).

In [management accounting](http://en.wikipedia.org/wiki/Management_accounting), fixed costs are defined as expenses that do not change as a function of the activity of a business, within the relevant period. For example, a [retailer](http://en.wikipedia.org/wiki/Retail) must pay rent and utility bills irrespective of sales.

Fixed costs are not permanently fixed; they will change over time, but are fixed in relation to the quantity of production for the relevant period. For example, a company may have unexpected and unpredictable expenses unrelated to production; and warehouse costs and the like are fixed only over the time period of the lease.

By definition, there are no fixed costs in the long run, because the long run is a sufficient period of time for all short-run fixed inputs to become variable. Investments in facilities, equipment, and the basic organization that can't be significantly reduced in a short period of time are referred to as committed fixed costs. Discretionary fixed costs usually arise from annual decisions by management to spend on certain fixed cost items. Examples of discretionary costs are advertising, machine maintenance, and research & development expenditures. Discretionary fixed costs can be expensive.

In business planning and management accounting, usage of the terms fixed costs, variable costs and others will often differ from usage in economics, and may depend on the context. Some [cost accounting](http://en.wikipedia.org/wiki/Cost_accounting) practices such as [activity-based costing](http://en.wikipedia.org/wiki/Activity-based_costing) will allocate fixed costs to business activities for profitability measures. This can simplify decision-making, but can be confusing and controversial.

In accounting terminology, fixed costs will broadly include almost all costs (expenses) which are not included in [cost of goods sold](http://en.wikipedia.org/wiki/Cost_of_goods_sold), and variable costs are those captured in costs of goods sold. The implicit assumption required to make the equivalence between the accounting and economics terminology is that the accounting period is equal to the period in which fixed costs do not vary in relation to production. In practice, this equivalence does not always hold, and depending on the period under consideration by management, some overhead expenses (e.g., sales, general and administrative expenses) can be adjusted by management, and the specific allocation of each expense to each category will be decided under [cost accounting](http://en.wikipedia.org/wiki/Cost_accounting)

**TEST QUESTIONNAIRE FOR THE COSTS ISSUE**

**INSTRUCTIONS:** Choose the correct option that completes the sentence given.

1. **Advising the management on the most appropriate course of action based on the cost efficiency and capability; this is the \_\_\_\_\_\_\_of cost accounting.**
   1. *definition*
   2. *goal*
   3. *permission*
2. Unlike the accounting systems that help in the preparation of [financial reports](http://en.wikipedia.org/wiki/Financial_statement) periodically, the cost accounting systems and reports are not subject to rules and standards like the [Generally Accepted Accounting Principles](http://en.wikipedia.org/wiki/Generally_Accepted_Accounting_Principles). As a result, there is wide variety in the cost accounting systems of the different companies and sometimes even in different parts of the same company or organization.

**The paragraph is explaining the \_\_\_\_\_\_\_\_\_\_\_\_of a general accounting system and a cost accounting system**.

* 1. *Difference*
  2. *Similarity*
  3. *Agreement*

1. **In**[**accounting**](http://en.wikipedia.org/wiki/Accounting)**, \_\_\_\_\_\_\_\_\_\_\_ is the original monetary value of an economic item. It is based on the stable measuring unit assumption.** 
   1. *Historical cost*
   2. *Variable cost*
   3. *Fixed cost*
2. **\_\_\_\_\_\_\_\_\_\_\_\_are costs that change in proportion to the good or service that a business produces. They are also the sum of** [**marginal costs**](http://en.wikipedia.org/wiki/Marginal_cost) **over all units produced.** 
   1. *Historical cost*
   2. *Variable cost*
   3. *Fixed cost*
3. **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** **are business** [**expenses**](http://en.wikipedia.org/wiki/Expenses) **that are not dependent on the level of goods or services produced by the business. They tend to be time-related, such as salaries or rents being paid per month.**
   1. *Historical cost*
   2. *Variable cost*
   3. *Fixed cost*
4. **According to the article, the Total cost is the result of:**
   1. *Units + fixed cost*
   2. *Fixed costs + variable costs*
   3. *Fixed costs - variable costs*
5. **Direct labor and overhead are often called** **conversion cost, while direct material and direct labor are often referred to as** **prime cost. These two are kinds of \_\_\_\_\_\_\_\_\_\_costs.**
   1. *Historical cost*
   2. *Variable cost*
   3. *Fixed cost*
6. **\_\_\_\_\_\_\_\_\_\_\_\_are directly assignable to a specific product or process, they´re directly attributable to the object, construction or project,** 
   1. Direct costs
   2. Indirect costs
   3. Variable costs
7. **\_\_\_\_\_\_\_\_\_\_\_\_\_\_ are those for activities or services that benefit more than one project. They are not directly attributable to a cost object. They`re typically allocated to a cost object on some basis. In construction, all costs which are required for completion of the installation, but are not directly attributable to the cost object.**
   1. Direct costs
   2. Indirect costs
   3. Variable costs
8. **It is \_\_\_\_\_\_\_\_\_\_\_\_to know how costs are divided between variable and fixed. This distinction is crucial in forecasting the earnings generated by various changes in unit sales and thus the financial impact of proposed marketing campaigns**
   1. Not important
   2. A good idea
   3. Necessary

**COSTS**

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