

COURSE FILE SUMMARY

COURSE INFORMATION

<u>College/ Institute / Center</u>	Management & Technology	Department	Finance & Accounting
<u>Programme Title</u>	Bachelor of Finance & Accounting	<u>Programme Code</u>	
<u>Course Title</u>	Cost Accounting	<u>Course Code</u>	EY222
	Lecture	Lab / <u>Tutorial</u>	Credit
# Hours	-----2-----	-----2-----	-----3-----
Pre Requisites : Principles of Accounting II (E(A) Y201)			

COURSE AIM

This course is designed to provide students with 'Cost Accounting' concepts, principles, & classifications. It provides a thorough introduction to the 'Product Costing System', 'Job Order', 'Processing Costing', & 'Activity Based Costing'. On a general note, the course aims to provide students with the knowledge of cost behavior & use within a managerial context for the purpose of planning & decision making.

COURSE OBJECTIVES

- Explaining the purpose & use of 'Cost Accounting'
- Measuring costs for products & services
- Discussion of basic cost classifications & behavior
- Planning & decision making based on costs on a managerial level

STAFF REQUIREMENTS

	Qualifications	Special Skills	Number
<u>Lectures</u>	PH.D Accounting Major		1
<u>Tutorials</u>	B. of Com. in Accounting		1
<u>Laboratories / Workshops</u>			

LECTURE SCHEDULE

Lecture			Description
#	Week	Hrs	
1	1	2	Cost Management Accounting & it's Role in the Business Environemnt
2	2	2	Cost Terms, Concepts, & Classifications
3	3	2	Schedule of cost of Goods Manufactured and Sold
4	4	2	Job-Order Cost Cycle
5	5	2	Job Order Costing System (I)
6	6	2	Job Order Costing System (II)
7	7	2	7th week exam
8	8	2	Process Costing System (I)
9	9	2	Process Costing System (II)
10	10	2	Activity Based Costing (ABC)
11	11	2	Service Departments' Costs Allocation
12	12	2	12th week exam
13	13	2	Analysis of Variance: Measuring cost for control purposes (I)
14	14	2	Analysis of Variance: Measuring cost for control purposes (II)
15	15	2	General Revision & Applications
16	16	2	Final Exam

TEXT BOOKS

Code*	Description
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.....	"Managerial Accounting", Garrison.
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REFERENCE BOOKS

Code*	Description
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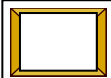







TUTORIAL SCHEDULE


Tutorial			Topic
#	Week	Hrs	
1	1	2	Application on Cost Management Accounting & it's Role in the Business Environemnt
2	2	2	Application on Cost Terms, Concepts, & Classifications
3	3	2	Application on Schedule of cost of Goods Manufactured and Sold
4	4	2	Application on Job-Order Cost Cycle
5	5	2	Solving problems on Job Order Costing System
6	6	2	Solving Comprehensive Problem on Job Order Costing System
7	7	2	Solving the 7th week exam
8	8	2	App;ication on Process Costing System using the weighted average method
9	9	2	Solving Comprehensive Problems On Process Costing System
10	10	2	Application on Activity Based Costing (ABC)
11	11	2	Application on Service Departments' Costs Allocation
12	12	2	Solving the 12th week exam
13	13	2	Application on Analysis of Variance.
14	14	2	Solving Comprehensive Problems On Analysis Of Variance
15	15	2	General Revision & Applications


READING MATERIAL	
Code*	Description
TB	Managerial Accounting
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* TB : Text Book	RB: Reference Book ST: Standards / Codes LN: Lecture Notes

SUPPLEMENTARY MATERIAL	
Code*	Description
OS	Slides
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*PR: Periodical SW: Software VT: Video Tape OS: Overhead Slide MD: Model AC: Audio Cassette	

EDUCATIONAL RESOURCES

								
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