



SESSION PLAN

***Lecture/Tutorial / Laboratory / Workshop**

COURSE PARTICULARS

#:EY211.....	Title: Cost Accounting
--------------------------------	------------------------

SESSION PARTICULARS

#: One	Title: Cost Management Accounting & it's Role in the Business Environment	Hrs: 2 Hours
--------	---	--------------

LEARNING OUTCOMES / ABILITIES GAINED*

#	Outcome Description
	<ul style="list-style-type: none">• Introduction to Cost Management Accounting.• Differences between Financial Accounting and Management Accounting.• Role of Management Accounting in any business.• Objectives of Cost Management Accounting.

Prepared by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Approved by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Lecture

Source Material

(Text Book)

Supplementary Material

Educational Resources

(White Board)

Tutorial / laboratory / Workshop (Delete as required)



SESSION PLAN

***Lecture/Tutorial / Laboratory / Workshop**

COURSE PARTICULARS	
#:EY211.....	Title: Cost Accounting

SESSION PARTICULARS		
#: Two	Title: Cost Terms, Concepts, & Classifications	Hrs: 2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
	<ul style="list-style-type: none">• Cost concepts• Different Classifications for cost elements.• General Classification and its theme.• Cost behavior (Fixed and Variable costs).• Costs relevant to decision-making process.

Prepared by:

Designation

Name Dr. Amr Abd El Aziz

Sign 

Date 1/9/2010

Approved by:

Designation

Name Dr. Amr Abd El Aziz

Sign 

Date 1/9/2010

Lecture

Source Material

(Text Book)

Supplementary Material

Educational Resources

(White Board)

Tutorial / laboratory / Workshop (Delete as required)



SESSION PLAN

***Lecture/Tutorial / Laboratory / Workshop**

COURSE PARTICULARS

#:EY211.....	Title: Cost Accounting
--------------------------------	-------------------------------

SESSION PARTICULARS

#: Three	Title: Schedule of cost of Goods Manufactured and Sold	Hrs: 2 Hours
----------	---	---------------------

LEARNING OUTCOMES / ABILITIES GAINED*

#	Outcome Description
.....	<ul style="list-style-type: none">• What do we mean with prime cost and conversion cost.• How to calculate the total manufacturing cost.• How to calculate the Cost of Goods Manufactured (COGM).• How to calculate the Cost of Goods Sold (COGS).• How to find the net income as a result of the operations for a manufacturing firm.

Prepared by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Approved by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Lecture

Source Material

(Text Book)

Supplementary Material

Educational Resources

(White Board)

Tutorial / laboratory / Workshop (Delete as required)



SESSION PLAN

***Lecture/Tutorial / Laboratory / Workshop**

COURSE PARTICULARS	
#:EY211.....	Title: Cost Accounting

SESSION PARTICULARS		
#: Four	Title: Job-Order Cost Cycle	Hrs: 2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
	<ul style="list-style-type: none"> Explaining the flow of the cost. The six ledger accounts related to manufacturing companies. How to prepare the cost summary for more than one job order. How to relate the cost summary to the six ledger accounts.

Prepared by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Approved by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Lecture

Source Material

(Text Book)

Supplementary Material

Educational Resources

(White Board)

Tutorial / laboratory / Workshop (Delete as required)



SESSION PLAN

***Lecture/Tutorial / Laboratory / Workshop**

COURSE PARTICULARS	
#:EY211.....	Title: Cost Accounting

SESSION PARTICULARS		
#: Five	Title: Job Order Costing System (I)	Hrs: 2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
	<ul style="list-style-type: none">• Management Accounting, Financial Accounting, & Cost Accounting.• Cost Management Accounting Systems.• Different Costs Approaches for Different Purposes.• General Approach to Job Costing System.• Computing one charging rate for the whole company.

Prepared by:

Designation

Name Dr. Amr Abd El Aziz

Sign 

Date 1/9/2010

Approved by:

Designation

Name Dr. Amr Abd El Aziz

Sign 

Date 1/9/2010

Lecture

Source Material

(Text Book)

Supplementary Material

Educational Resources

(White Board)

Tutorial / laboratory / Workshop (Delete as required)



SESSION PLAN

*Lecture/Tutorial / Laboratory / Workshop

COURSE PARTICULARS	
#:EY211.....	Title: Cost Accounting

SESSION PARTICULARS		
#: Six	Title: Job Order Costing System (II)	Hrs: 2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
.....	<ul style="list-style-type: none"> Two Major Cost Objects: Products & Departments. Computing different charging rates for different departments. How to use Job Costing System in Manufacturing Companies for pricing purposes?

Prepared by:

Designation

Name Dr. Amr Abd El Aziz

Sign 

Date 1/9/2010

Approved by:

Designation

Name Dr. Amr Abd El Aziz

Sign 

Date 1/9/2010

Lecture

Source Material

(Text Book)

Supplementary Material

Educational Resources

(White Board)

Tutorial / laboratory / Workshop (Delete as required)



SESSION PLAN

***Lecture/Tutorial / Laboratory / Workshop**

COURSE PARTICULARS

#:EY211.....	Title: Cost Accounting
--------------------------------	------------------------

SESSION PARTICULARS

#: Seven	Title: 7th week exam	Hrs: 2 Hours
----------	----------------------	--------------

LEARNING OUTCOMES / ABILITIES GAINED*

#	Outcome Description
.....	7th week exam

Prepared by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Approved by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Lecture

Source Material

(Text Book)

Supplementary Material

Educational Resources

(White Board)

Tutorial / laboratory / Workshop (Delete as required)



SESSION PLAN

***Lecture/Tutorial / Laboratory / Workshop**

COURSE PARTICULARS

#:EY211.....	Title: Cost Accounting
--------------------------------	------------------------

SESSION PARTICULARS

#: Eight	Title: Process Costing System (I)	Hrs: 2 Hours
----------	-----------------------------------	--------------

LEARNING OUTCOMES / ABILITIES GAINED*

#	Outcome Description
.....	<ul style="list-style-type: none">• Explaining the need for Process Costing System.• The difference between Job-Order and Process Costing Systems.• The Weighted Average Method.

Prepared by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Approved by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Lecture

Source Material

(Text Book)

Supplementary Material

Educational Resources

(White Board)

Tutorial / laboratory / Workshop (Delete as required)



SESSION PLAN

***Lecture/Tutorial / Laboratory / Workshop**

COURSE PARTICULARS	
#:EY211.....	Title: Cost Accounting

SESSION PARTICULARS		
#: Nine	Title: Process Costing System (II)	Hrs: 2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
.....	<ul style="list-style-type: none">• Explaining the defects of the Weighted Average Method.• The FIFO Method.• Explaining the fundamental differences between both methods.

Prepared by:

Designation

Name Dr. Amr Abd El Aziz

Sign 

Date 1/9/2010

Approved by:

Designation

Name Dr. Amr Abd El Aziz

Sign 

Date 1/9/2010

Lecture

Source Material

(Text Book)

Supplementary Material

Educational Resources

(White Board)

Tutorial / laboratory / Workshop (Delete as required)



SESSION PLAN

***Lecture/Tutorial / Laboratory / Workshop**

COURSE PARTICULARS

#:EY211.....	Title: Cost Accounting
--------------------------------	------------------------

SESSION PARTICULARS

#: Ten	Title: Activity Based Costing (ABC)	Hrs: 2 Hours
--------	-------------------------------------	--------------

LEARNING OUTCOMES / ABILITIES GAINED*

#	Outcome Description
.....	<ul style="list-style-type: none">• Activity Based Costing System.• Cost Hierarchies.• Implementing Activity Based Costing in Corporations.• Solving Comprehensive Problems from Text Book on ABC and extending these problems to include pricing.

Prepared by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Approved by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Lecture

Source Material

(Text Book)

Supplementary Material

Educational Resources

(White Board)

Tutorial / laboratory / Workshop (Delete as required)



SESSION PLAN

*Lecture/Tutorial / Laboratory / Workshop

COURSE PARTICULARS	
#:EY211.....	Title: Cost Accounting

SESSION PARTICULARS		
#: Eleven	Title: Service Departments' Costs Allocation	Hrs: 2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
.....	<ul style="list-style-type: none"> Production and service departments. The concept beyond cost allocation. Direct Method. Step-down Method.

Prepared by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Approved by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Lecture

Source Material

(Text Book)

Supplementary Material

Educational Resources

(White Board)

Tutorial / laboratory / Workshop (Delete as required)



SESSION PLAN

***Lecture/Tutorial / Laboratory / Workshop**

COURSE PARTICULARS

#:EY211.....	Title: Cost Accounting
--------------------------------	------------------------

SESSION PARTICULARS

#: Twelve	Title: 12 th week exam	Hrs: 2 Hours
-----------	-----------------------------------	--------------

LEARNING OUTCOMES / ABILITIES GAINED*

#	Outcome Description
.....	12th week exam

Prepared by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Approved by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Lecture

Source Material

(Text Book)

Supplementary Material

Educational Resources

(White Board)

Tutorial / laboratory / Workshop (Delete as required)



SESSION PLAN

***Lecture/Tutorial / Laboratory / Workshop**

COURSE PARTICULARS	
#:EY211.....	Title: Cost Accounting

SESSION PARTICULARS		
#: Thirteen	Title: Analysis of Variance Costing: Measuring cost for control purposes (I)	Hrs: 2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
.....	<ul style="list-style-type: none"> Explaining how to measure costs elements for control purposes with respect to Direct Material and Direct Labor. Direct Material Variance. Two different points of time related to DM variance. Direct Labor Variance.

Prepared by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Approved by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Lecture

Source Material

(Text Book)

Supplementary Material

Educational Resources

(White Board)

Tutorial / laboratory / Workshop (Delete as required)



SESSION PLAN

***Lecture/Tutorial / Laboratory / Workshop**

COURSE PARTICULARS

#:EY211.....	Title: Cost Accounting
--------------------------------	------------------------

SESSION PARTICULARS

#: Fourteen	Title: Analysis of Variance Costing: Measuring cost for control purposes (II)	Hrs: 2 Hours
-------------	---	--------------

LEARNING OUTCOMES / ABILITIES GAINED*

#	Outcome Description
.....	<ul style="list-style-type: none">• Explaining how to measure costs elements for control purposes with respect to the overhead.• Variable and Fixed Overhead Variances.• Flexible budget.

Prepared by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Approved by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Lecture

Source Material

(Text Book)

Supplementary Material

Educational Resources

(White Board)

Tutorial / laboratory / Workshop (Delete as required)



SESSION PLAN

***Lecture/Tutorial / Laboratory / Workshop**

COURSE PARTICULARS	
#:EY211.....	Title: Cost Accounting

SESSION PARTICULARS		
#: Fifteen	Title General Revision & Applications	Hrs: 2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*	
#	Outcome Description
.....	<ul style="list-style-type: none"> Solving an overall problems stressing on different Costing Systems. Give students short quizzes to encourage them to practice.

Prepared by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Approved by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Lecture

Source Material

(Text Book)

Supplementary Material

Educational Resources

(White Board)

Tutorial / laboratory / Workshop (Delete as required)



SESSION PLAN

***Lecture/Tutorial / Laboratory / Workshop**

COURSE PARTICULARS

#:EY211.....	Title: Cost Accounting
--------------------------------	------------------------

SESSION PARTICULARS

#: Sixteen	Title: Final Exam	Hrs: 2 Hours
------------	-------------------	--------------

LEARNING OUTCOMES / ABILITIES GAINED*

#	Outcome Description
.....	Final Exam

Prepared by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Approved by:

Designation

Name Dr. Amr Abd El Aziz

Sign

Date 1/9/2010

Lecture

Source Material

(Text Book)

Supplementary Material

Educational Resources

(White Board)

Tutorial / laboratory / Workshop (Delete as required)