

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	
 Introduction to Cost Management Accounting. Differences between Financial Accounting and Manage Role of Management Accounting in any business. Objectives of Cost Management Accounting. 	ement Accounting.

Prepared by: Approved by:

Designation Designation

Name Dr. Amr Abd El Aziz Name Dr. Amr Abd El Aziz

Sign Sign



*Lecture/Tutorial / Laboratory / Workshop

Course	Particulars
#: Title: Cost Accour	nting

	Session Particulars	
#: Two	Title: Cost Terms, Concepts, & Classifications	Hrs: 2 Hours

	LEARNING OUTCOMES / ABILITIES GAINED*
#	Outcome Description
"	 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: Approved by:

Designation Designation

Name Dr. Amr Abd El Aziz Name Dr. Amr Abd El Aziz

Sign Sign



College Of Management and Technology Department of: Finance and Accounting

SESSION PLAN

*Lecture/Tutorial / Laboratory / Workshop

	Course Particulars
#: Title:	Cost Accounting

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

	LEARNING OUTCOMES / ABILITIES GAINED*
#	Outcome Description
	 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: Approved by:

Designation Designation

Name Dr. Amr Abd El Aziz Name Dr. Amr Abd El Aziz

Sign Sign Q

<u>Lecture</u>
Source Material
(Text Book)
(TOXE BOOK)
Complementary Metaviel
Supplementary Material
Educational Resources
Laucational Resources
(White Board)
(
Tutorial / laboratory / Workshop (Delete as required)



College Of Management and Technology Department of: Finance and Accounting

SESSION PLAN

*Lecture/Tutorial / Laboratory / Workshop

Course Particulars				
#: EY211	Title: Cost Accounting			
	SESSION PARTICULARS			

Session Particulars				
#: Four	Title: Job-Order Cost Cycle	Hrs: 2 Hours		

	LEARNING OUTCOMES / ABILITIES GAINED*
#	Outcome Description
	 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: Approved by:

Designation Designation

Name Dr. Amr Abd El Aziz Name Dr. Amr Abd El Aziz

Sign Sign

<u>Lecture</u>				
Source Material				
(Text Book)				
,				
Supplementary Material				
Educational Resources				
(White Board)				
Tutorial / laboratory / Workshop (Delete as required)				
Tutorial / laboratory / Workshop (Delete as required)				
Tutorial / laboratory / Workshop (Delete as required)				
Tutorial / laboratory / Workshop (Delete as required)				
Tutorial / laboratory / Workshop (Delete as required)				
Tutorial / laboratory / Workshop (Delete as required)				
Tutorial / laboratory / Workshop (Delete as required)				
Tutorial / laboratory / Workshop (Delete as required)				
Tutorial / laboratory / Workshop (Delete as required)				
Tutorial / laboratory / Workshop (Delete as required)				
Tutorial / laboratory / Workshop (Delete as required)				
Tutorial / laboratory / Workshop (Delete as required)				



*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*					
est Accounting.					

Prepared by: Approved by:

Designation Designation

Name Dr. Amr Abd El Aziz Name Dr. Amr Abd El Aziz

Sign Sign Amb

<u>Lecture</u>				
Source Material				
(Text Book)				
,				
Supplementary Material				
Educational Resources				
(White Board)				
Tutorial / laboratory / Workshop (Delete as required)				
Tutorial / laboratory / Workshop (Delete as required)				
Tutorial / laboratory / Workshop (Delete as required)				
Tutorial / laboratory / Workshop (Delete as required)				
Tutorial / laboratory / Workshop (Delete as required)				
Tutorial / laboratory / Workshop (Delete as required)				
Tutorial / laboratory / Workshop (Delete as required)				
Tutorial / laboratory / Workshop (Delete as required)				
Tutorial / laboratory / Workshop (Delete as required)				
Tutorial / laboratory / Workshop (Delete as required)				
Tutorial / laboratory / Workshop (Delete as required)				
Tutorial / laboratory / Workshop (Delete as required)				



*Lecture/Tutorial / Laboratory / Workshop

Course Particulars					
#: Title: Cost Accounting					
Session Particulars					
#: Six	Six Title: Job Order Costing System (II)		Hrs: 2 Hours		

LEARNING OUTCOMES / ABILITIES GAINED*					
#	Outcome Description				
	 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: Approved by:

Designation Designation

Name Dr. Amr Abd El Aziz Name Dr. Amr Abd El Aziz

Sign Sign



*Lecture/Tutorial / Laboratory / Workshop

Course Particulars							
#:EY211		Title: Cost Acco	ounting				
		Sessio	N PARTIC	CULARS			
#: Seven					Hrs: 2 Hours		
			/ A		+		
#		EARNING OUTC			IED*		
	Outcome Description 7th week exam						
Prepared by:		Approve	ed by:				
Designation		Designa					
Name		d El Aziz	Name	Dr. Amr Abo	d El Aziz		
Sign	Qm	<u>4</u>	Sign	Qm			
Date	1/9/2010		Date	1/9/2010			

<u>Lecture</u>
Source Material
(Text Book)
(TEXT BOOK)
Supplementary Material
Supplementary Material
Educational Resources
(White Board)
Tutorial / laboratory / Workshop (Delete as required)
Tutorial / laboratory / Workshop (Delete as required)
Tutorial / laboratory / Workshop (Delete as required)
Tutorial / laboratory / Workshop (Delete as required)
Tutorial / laboratory / Workshop (Delete as required)
Tutorial / laboratory / Workshop (Delete as required)
Tutorial / laboratory / Workshop (Delete as required)
Tutorial / laboratory / Workshop (Delete as required)
Tutorial / laboratory / Workshop (Delete as required)
Tutorial / laboratory / Workshop (Delete as required)
Tutorial / laboratory / Workshop (Delete as required)
Tutorial / laboratory / Workshop (Delete as required)



Date

1/9/2010

SESSION PLAN

*Lecture/Tutorial / Laboratory / Workshop

		Course F	PARTICU	LARS	
#: EY211		Title: Cost Account	ing		
		Session F	PARTICU	LARS	
#: Eight	Title: Process 0	Costing System (I)			Hrs: 2 Hours
		EARNING OUTCOME	EQ / Дри	ITIES CAIN	ED*
#	_		come De		
	 Explaining the need for Process Costing System. The difference between Job-Order and Process Costing Systems. The Weighted Average Method. 			sting Systems.	
Prepared by:		A	proved	by:	
Designation		De	Designation		
Name	Dr. Amr Ab	d El Aziz Na	ame	Dr. Amr Abo	d El Aziz
Sign		O _D Si	gn		<i>P</i> o

Date

1/9/2010



*Lecture/Tutorial / Laboratory / Workshop

		Course Particulars	
#: EY211		Title: Cost Accounting	
	1	Session Particulars	
#: Nine	Title: Process (Costing System (II)	Hrs: 2 Hours

LEARNING OUTCOMES / ABILITIES GAINED*
Outcome Description
 Explaining the defects of the Weighted Average Method. The FIFO Method. Explaining the fundamental differences between both methods.

Prepared by: Approved by:

Designation Designation

Name Dr. Amr Abd El Aziz Name Dr. Amr Abd El Aziz

Sign Sign

<u>Lecture</u>
Source Material
(Text Book)
(i one book)
Supplementary Material
- Supplementary material
Educational Resources
(White Board)
Tutorial / laboratory / Workshop (Delete as required)



*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		
	 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: Approved by:

Designation Designation

Name Dr. Amr Abd El Aziz Name Dr. Amr Abd El Aziz

Sign Sign Omb



*Lecture/Tutorial / Laboratory / Workshop

		Course	PARTICI	II ARS	
#: EY211		COURSE PARTICULARS Title: Cost Accounting			
		Session	Partic	JLARS	
#: Eleven	Title: Service D	epartments' Costs	Allocatio	n Hrs: 2 Hours	
		5 4 5 N IN 10 OL ITOO	450 / 45		
#		EARNING OUTCON		escription	
Prepared by:		A	Approve	d by:	
Design	nation	С	Designati	on	
Name	Dr. Amr Ab	d El Aziz	Name	Dr. Amr Abd El Aziz	
Sign	Sign Q		Sign	0.6	

Date

1/9/2010

1/9/2010

Date

<u>Lecture</u>
Source Material
(Text Book)
(TOXE BOOK)
Complementary Metaviel
Supplementary Material
Educational Resources
Laucational Resources
(White Board)
(
Tutorial / laboratory / Workshop (Delete as required)



*Lecture/Tutorial / Laboratory / Workshop

		Col	JRSE P ARTIC	CULARS
#: EY211		Title: Cost A	ccounting	
		Ses	SION PARTIC	CULARS
#: Twelve	Title: 12 th weel	k exam		Hrs: 2 Hours
			ITCOMES / A	DILITIES CAINED*
#	_	EARNING OU	Outcome [BILITIES GAINED* Description
			12th we	
Prepared by: Approved by:				
Designation		Designa	Designation	
Name	Dr. Amr Ab	d El Aziz	Name	Dr. Amr Abd El Aziz
Sign	Qm	<u>6</u>	Sign	am &
Date	1/9/2010		Date	1/9/2010



*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			
	 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: Approved by:

Designation Designation

Name Dr. Amr Abd El Aziz Name Dr. Amr Abd El Aziz

Sign Sign Amb

<u>Lecture</u>
Source Material
(Text Book)
Supplementary Material
Educational Resources
(White Board)
(casassa = casassa,
Totarial / lab anatamy / Wantahan / Dalata as namina I)
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		
	 Explaining how to measure costs elements for control purposes with respect to the overhead. Variable and Fixed Overhead Variances. Flexible budget. 		

Prepared by: Approved by:

Designation Designation

Name Dr. Amr Abd El Aziz Name Dr. Amr Abd El Aziz

Sign ()

Date 1/9/2010 Date 1/9/2010

Sign



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					
	 Solving an overall problems stressing on different Costing Systems. Give students short quizzes to encourage them to practice. 					

Prepared by: Approved by:

Designation Designation

Name Dr. Amr Abd El Aziz Name Dr. Amr Abd El Aziz

Sign Sign

<u>Lecture</u>						
Source Material						
(Text Book)						
Supplementary Material						
Educational Resources						
Educational Resources						
(White Board)						
Tutorial / laboratory / Workshop (Delete as required)						
Tutorial / laboratory / workshop (Delete as required)						



*Lecture/Tutorial / Laboratory / Workshop

Course Particulars							
#: EY211		Title: Cost Acco		CULARS			
Session Particulars							
#: Sixteen	Title: Final Exa	m		Hrs: 2 Hours			
# Outcome Description							
#	Outcome Description						
	Final Exam						
Prepared by:			Approve	ed by:			
Desig	nation		Designa	tion			
Name		d El Aziz	Name	Dr. Amr Abd El Aziz			
Sign	Qm	Q	Sign	- amb			
Date	1/9/2010		Date	1/9/2010			