

Faculty of Commerce & Business Administration

Cost Accounting (2)

Information:

Course Code: ACC 370 Level: Undergraduate Course Hours: 3.00- Hours

Department: Department of Accounting

| Instructor Information : | | | | |
|--------------------------|-------------------------------|--------------|--|--|
| Title | Name | Office hours | | |
| Lecturer | Nihad Youssef Michael Youssef | | | |

Teaching Assistant Tarek Yasser Ahmed Massoud 1

Area Of Study:

This course covers intermediate cost concepts used to support management decision-making. Specific topics include Activity Based Costing, Profit Planning, Standard Costing and Performance Evaluation, Flexible Budget, Relevant Costs Analysis, and Segment Reporting

Description:

This course covers Intermediate cost concepts used to support management decision making. Specific topics include activity-based costing, profit planning, standard costing and performance evaluation, flexible budgets, relevant cost analysis, segment reporting, and capital budgeting decisions,

| Course ou | itcomes : | | | | |
|----------------------------------|--|--|--|--|--|
| a.Knowledge and Understanding: : | | | | | |
| 1 - | Understand the basic concepts of process-costing | | | | |
| 2 - | Understand static budgets and static-budget variances | | | | |
| 3 - | Understand the need for hybrid-costing systems | | | | |
| b.Intellect | ual Skills: : | | | | |
| 1 - | Distinguish job costing from process costing | | | | |
| 2 - | Describe the approaches to evaluating and implementing job-costing systems | | | | |
| 3 - | Track the flow of costs in a job-costing system | | | | |
| c.Professi | onal and Practical Skills: : | | | | |
| 1 - | Calculate flexible-budget variances and sales-volume variances | | | | |
| d.General | and Transferable Skills: : | | | | |
| 1 - | Understand, evaluate cost accounting problems | | | | |
| 2 - | Apply critical thinking skills to determine and support a solution to cost accounting problems | | | | |



| Course Topic And Contents : | | | |
|--|--------------|---------|----------------------|
| Topic | No. of hours | Lecture | Tutorial / Practical |
| Chapter Four: Job Costing | | | |
| Chapter Four | | | |
| Chapter Four | | | |
| Chapter Seventeen: Process Costing | | | |
| Chapter Seventeen | | | |
| First Midterm Exam | | | |
| Chapter Seventeen | | | |
| Chapter Five: Activity-Based Costing and Activity-Based Management | | | |
| Quiz | | | |
| Chapter Five: Activity-Based Costing and Activity-Based Management | | | |
| Second Midterm Exam | | | |
| Chapter Seven: Flexible Budgets, Direct-Cost Variances, and Management Control | | | |
| Chapter Seven | | | |
| Chapter Seven | | | |
| Revision | | | |

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Data show and computer in lectures

Video demonstration

Group discussion

Self . learning

Course Notes:

Handouts

Recommended books:

Charles T.Horngren, Srikant M.Datar, and Madhav V.Rajan, Cost Accounting (Student Value Edition), 14th Ed., 2011, Pearson