

**Course Description**

Modern cost accounting provides key information to managers for their decision-making process.

The study of modern cost accounting gives an insight into both the manager's role and the accountant's role in an organisation.

**Course Objectives:**

(Develop The Students' Understanding in The Following Areas

**Program Learning Objectives**

Learning Objectives for the PhD Program

PLO1: Scientific, theoretical, and practical preparation for arming cadres with a philosophy degree in cost accounting, to enhance competitiveness and raise the quality and efficiency of the accounting specialization, by achieving a contribution to the theoretical literature and empirical of cost accounting.

PLO2: Master the analytical and methodological skills required to evaluate and conduct research in cost accounting and related fields by designing and conducting original research and encouraging scholarly publication in accordance with ethical standards and behavior.

PLO3: Develop students' ability to recognize and respond appropriately to professional, ethical, and practical issues in the field of cost accounting to make professional and ethical decisions and reach feasible and actionable solutions.

PLO4: Working on preparing professors from the program graduates who have sufficient knowledge in the cost accounting.

PLO5: Developing professional knowledge and leadership skills and evaluating global practices in the field of cost accounting to provide the university and academic education sector inside and high scientific and professional level in the field of accounting to play their role in sustainable development, and transfer knowledge to future generations.

**Course Learning Objectives:**

Successful completion of this course should lead to the following learning outcomes:

CLO1:

- 1- Recognise that economic benefits, costs as well as contextual and organisational process issues are relevant to accounting systems design and operation

2- Understand how companies add value

3- Explain why digitalisation is management accounting's most important challenge today

CLO2:

1- In many industries, products are mass produced, that is, relatively homogeneous products are processed in a very similar manner.

2- Companies in these industries use process costing.

CLO3:

1- To maximise operating profit, companies produce and sell units as long as the revenue from an additional unit exceeds the cost of producing it

2- Assess the impact of intercompany profit on transfers of plant assets on consolidated financial statements

CLO4:

1- Identify six categories of costs associated with goods for sale

2- Balance ordering costs with carrying costs using the economic-order-quantity (E O Q) decision model

3- Identify the effect of errors that can arise when using the E O Q decision model and ways to reduce conflicts between the E O Q model and models used for performance evaluation

## 20. PLOs and CLOs Matrix

مصفوفة اهداف التعلم للبرنامج و اهداف التعلم للمادة

CLOs	PLO1	PLO2	PLO3	PLO4	PLO5
<b>CLO1:</b>	✓				
<b>CLO2:</b>		✓			

<b>CLO3:</b>			✓		
<input type="checkbox"/> <b>CLO4:</b>				✓	✓

## 21. محتوى المادة الدراسية والجدول الزمني:

المراجع	نتائج التعلم المتحققة	المحتوى	الأسبوع
		Ch1+ch2	-10-14 2023
Horngren's Cost Accounting: A Managerial Emphasis;17 <sup>th</sup> ed. Pearson Education_2022	Job costing	Ch4	2 -10-21 2023
Horngren's Cost Accounting: A Managerial Emphasis;17 <sup>th</sup> ed. Pearson Education_2022	Identify and distinguish between two manufacturing cost traditional one and ABC+ABCD.	Ch5	3 -10-28 2023

Horngren's Cost Accounting: A Managerial Emphasis;17 <sup>th</sup> ed. Pearson Education_2022	Inventory costing & capacity analysis.	Ch9	4 -11-4 2023
Horngren's Cost Accounting: A Managerial Emphasis;17 <sup>th</sup> ed. Pearson Education_2022	Determining How costs behave	Ch10	<b>5</b> -11-11 2023
Horngren's Cost Accounting: A Managerial Emphasis;17 <sup>th</sup> ed. Pearson Education_2022	Pricing decisions & cost management.	Ch14	<b>6</b> -11-18 2023
Horngren's Cost Accounting: A Managerial Emphasis;7 <sup>th</sup> ed. Pearson Education_2022	Cost allocation, customer- profitability analysis; & sales – variances.	Ch15	7 -11-25 2023
Horngren's Cost Accounting: A Managerial	Allocation of support department costs.	Ch16	8 -12-2 2023

Emphasis;17 <sup>th</sup> ed. Pearson Education_2022			
		فترة امتحان منتصف الفصل	9 -12-9 2023
Horngren's Cost Accounting: A Managerial Emphasis;17 <sup>th</sup> ed. Pearson Education_2022	Process costing system	Ch18	10 -12-16 2023
Horngren's Cost Accounting: A Managerial Emphasis;17 <sup>th</sup> ed. Pearson Education_2022	Spoilage, rework & scrap	Ch19	11 -12-23 2023
Horngren's Cost Accounting: A Managerial Emphasis;17 <sup>th</sup> ed. Pearson Education_2022	Joint products and byproducts	Ch17	12 30-12- 2023
Horngren's Cost Accounting: A Managerial	Inventory management ,JIT; &simplified costing methods	Ch21	13 6-1-2024

Emphasis;17 <sup>th</sup> ed. Pearson Education_2022			
Horngren's Cost Accounting: A Managerial Emphasis;17th ed. Pearson Education 2022	Explain transfer prices and the four criteria managers use to evaluate them Calculate transfer prices using three methods	Ch23	<b>14</b> <b>13-1-2024</b>
		Discussion the student papers	<b>15</b> <b>20-1-2024</b>
		Final exam	16

### 23. أساليب التقييم ومتطلبات المادة:

Assessment	Grade
- Mid Exam	25%
- Assignments (Homework / Assignments /presentation)	15%
-Paper discussions	20%
- Final Exam	40%

### 26. المراجع:

#### Textbook:

Horngren's Cost Accounting: A Managerial Emphasis;7<sup>th</sup> ed.  
Pearson Education\_2022