

The University of Jordan

Accreditation & Quality Assurance Centre

COURSE Syllabus

1	Course title	Cost Accounting
2	Course number	5202314
3	Credit hours (theory, practical)	3
	Contact hours (theory, practical)	3
4	Prerequisites	5202102
5	Program title	Accounting
6	Program code	2
7	Awarding institution	The University of Jordan
8	Faculty	Management and Finance
9	Department	Accounting
10	Level of course	3
11	Year of study and semester (s)	2014/2015 – semester 2
12	Final Qualification	Bachelor
13	Other department (s) involved in teaching the course	none
14	Language of Instruction	English
15	Date of production/revision	

16. Course Coordinator:

Coordinator : Dr Musa Al Nawaiseh
Office numbers : 383
office hours : 1-2 Sunday, Wednesday, Thursday,
phone numbers: 35093
email addresses : m.nawayseh@ju.edu.jo

17. Other instructors:

Office numbers, office hours, phone numbers, and email addresses should be listed.

The same information in 16

18. Course Description:

As stated in the approved study plan.

This course covers the principles and concepts of cost accounting. It presents the objectives of cost accounting and inventory accounts in manufacturing firms, statement of cost of goods manufactured, the job-order costing system, process costing system, standard costing system, service departments cost allocation, joint cost allocation and the activity based costing system.

19. Course aims and outcomes:

A- Aims:

- Understand the role of the cost accountant.
- Understand cost behaviour.
- Understand and distinguish between job costing and process costing.
- Be able to apply applicable rules for normal and abnormal spoilage in a process costing setting.
- Prepare budgets.
- Develop information for decision making.
- Understand the major pricing models, and apply them to real-world situations.
- Be able to allocate support department costs, common costs, and revenues, using multiple methodologies.
- Understand the balanced scorecard, and the theory of constraints.

B- Intended Learning Outcomes (ILOs): Upon successful completion of this course students will be able to ...

1- Define the cost terminologies

2- Using cost accounting to summarize the costs to help management in making decisions.

3- Analyze costs variances and send it to authorized manager to make the suitable decision.

20. Topic Outline and Schedule:

Topic	Week	Instructor	Achieved ILOs	Evaluation Methods	Reference
Introduction to cost accounting	1-2	DR. Musa Alnawaiseh	1	Short exams, reports, exams	Cost Accounting- A Managerial Emphasis. 14 th , Edition. Horngren, Datar and Rajan
Cost behaviour analysis	4-5		2		
Cost system	5-6		2		
Scrap, Waste, spoiled and defective units	7-8		2		
Joint and by products	9-11		2		
Overhead costs allocation methods	12		2		
Master budget and flexible budgets	13		3		
Standard costs	14 -15		3		

21. Teaching Methods and Assignments:

Development of ILOs is promoted through the following teaching and learning methods:

Lectures , solving problems and exercises

22. Evaluation Methods and Course Requirements:

Opportunities to demonstrate achievement of the ILOs are provided through the following assessment methods and requirements:

-Short exams

- Reports
- Exams

23. Course Policies:

- A- Attendance policies:
- B- Absences from exams and handing in assignments on time:
- C- Health and safety procedures:
- D- Honesty policy regarding cheating, plagiarism, misbehaviour:
- E- Grading policy:
- F- Available university services that support achievement in the course:

24. Required equipment:**25. References:**

- A- Required book (s), assigned reading and audio-visuals:

Cost Accounting- A Managerial Emphasis. 15th, Edition. Horngren, Datar and Rajan

Name of Course Coordinator: -----Signature: ----- Date: -----

Head of curriculum committee/Department: ----- Signature: -----

Head of Department: ----- Signature: -----

Head of curriculum committee/Faculty: ----- Signature: -----

Dean: ----- -Signature: -----

Copy to:

Head of Department
Assistant Dean for Quality Assurance
Course File