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| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Course Details | | | | | | | | | | | | | | | | | | | |
| Code | | | | | | | | | | | | | | **Academic Year** | | | | | **Semester** |
| BE004 | | | | | | | | | | | | | | 2021-2022 | | | | |  |
| Title | | | | | | | | | | | | | | **T** | **A** | | **L** | | **ECTS** |
| Advanced Cost Accounting | | | | | | | | | | | | | |  |  | | 0 | | 10 |
|  | | | | | | | | | | | | | | | | | | | |
| Language | | | | | English | | | | | | | | | | | | | | |
| Level | | | | | **Master** |  | | | **Doctorate** | | | **X** | | | | | | | |
| Department / Program | | | | | PhD in Business and Economics | | | | | | | | | | | | | | |
| Forms of Teaching and Learning | | | | | Face-to-Face | | | | | | | | | | | | | | |
| Course Type | | | | | **Compulsory** | | |  | | | | | **Elective** | | | | | **X** | |
| Objectives | | | | | The objective of this course is to provide students with advanced knowledge of cost accounting, both theoretical and practical. | | | | | | | | | | | | | | |
| Content | | | | | Topics include cost concepts, cost-volume-profit relationships, job-order costing, variable costing and segment reporting, activity-based costing, differential analysis, capital budgeting, master budgeting, flexible budgets and performance analysis, standard costs and variances, performance measurement in decentralized organizations. | | | | | | | | | | | | | | |
| Prerequisites | | | | |  | | | | | | | | | | | | | | |
| Coordinator | | | | |  | | | | | | | | | | | | | | |
| Lecturer(s) | | | | |  | | | | | | | | | | | | | | |
| Assistant(s) | | | | |  | | | | | | | | | | | | | | |
| Work Placement | | | | |  | | | | | | | | | | | | | | |
| Recommended or Required Reading | | | | | | | | | | | | | | | | | | | |
| Books / Lecture Notes | | | Advanced Cost Accounting, J.K. Mitra (2009), New Age International Private Limited. | | | | | | | | | | | | | | | | |
| Other Sources | | |  | | | | | | | | | | | | | | | | |
| Additional Course Material | | | | | | | | | | | | | | | | | | | |
| Documents | | |  | | | | | | | | | | | | | | | | |
| Assignments | | |  | | | | | | | | | | | | | | | | |
| Exams | | |  | | | | | | | | | | | | | | | | |
| Course Composition | | | | | | | | | | | | | | | | | | | |
| Social Sciences | | |  | | | | | | | | | | | | | 20% | | | |
| Educational Sciences | | |  | | | | | | | | | | | | | % | | | |
| Natural Sciences | | |  | | | | | | | | | | | | | % | | | |
| Health Sciences | | |  | | | | | | | | | | | | | % | | | |
| Expert Knowledge | | |  | | | | | | | | | | | | | 80% | | | |
| Assessment | | | | | | | | | | | | | | | | | | | |
| Activity | | | **Count** | | | | | | | | | | | | | **Percentage (%)** | | | |
| Midterm Exam | | | 1 | | | | | | | | | | | | | 40 | | | |
| Quiz | | |  | | | | | | | | | | | | |  | | | |
| Assignments | | |  | | | | | | | | | | | | |  | | | |
| Attendance | | |  | | | | | | | | | | | | |  | | | |
| Recitations | | |  | | | | | | | | | | | | |  | | | |
| Projects | | |  | | | | | | | | | | | | |  | | | |
| Final Exam | | | 1 | | | | | | | | | | | | | 60 | | | |
| Total | | | | | | | | | | | | | | | | **100** | | | |
| ECTS Points and Workload | | | | | | | | | | | | | | | | | | | |
| Activity | | | **Count** | | | | | | | | **Duration** | | | | | **Work Load (Hours)** | | | |
| Lectures | | | 14 | | | | | | | | 6 | | | | | 84 | | | |
| Self-Study | | | 1 | | | | | | | | 20 | | | | | 20 | | | |
| Assignments | | | 2 | | | | | | | | 43 | | | | | 86 | | | |
| Presentation / Seminar Preparation | | |  | | | | | | | |  | | | | |  | | | |
| Midterm Exam | | | 1 | | | | | | | | 30 | | | | | 30 | | | |
| Recitations | | |  | | | | | | | |  | | | | |  | | | |
| Laboratory | | |  | | | | | | | |  | | | | |  | | | |
| Projects | | |  | | | | | | | |  | | | | |  | | | |
| Final Exam | | | 1 | | | | | | | | 60 | | | | | 60 | | | |
| Total Workload | | | | | | | | | | | | | | | | **280** | | | |
| ECTS Points (Total Workload / 28) | | | | | | | | | | | | | | | | **10** | | | |
| Course Learning Outcomes | | | | | | | | | | | | | | | | | | | |
| 1 | Compare and Contrast Job Order Costing and Process Costing | | | | | | | | | | | | | | | | | | |
| 2 | Justify the importance of analyzing and managing cost | | | | | | | | | | | | | | | | | | |
| 3 | Evaluate financial and cost-volume-profit models | | | | | | | | | | | | | | | | | | |
| 4 | Propose an organizational design based on managerial accounting concepts | | | | | | | | | | | | | | | | | | |
| 5 | Identify and evaluate the key factors that influence transfer pricing | | | | | | | | | | | | | | | | | | |
| Weekly Content | | | | | | | | | | | | | | | | | | | |
| 1 | Cost-Volume-Profit Analysis | | | | | | | | | | | | | | | | | | |
| 2 | Job Costing | | | | | | | | | | | | | | | | | | |
| 3 | Activity-Based Costing and Activity-Based Management | | | | | | | | | | | | | | | | | | |
| 4 | Master Budget and Responsibility Accounting | | | | | | | | | | | | | | | | | | |
| 5 | Flexible Budgets, Overhead Cost Variances, and Management Control | | | | | | | | | | | | | | | | | | |
| 6 | Inventory Costing and Capacity Analysis | | | | | | | | | | | | | | | | | | |
| 7 | Determining How Costs Behave | | | | | | | | | | | | | | | | | | |
| 8 | Decision Making and Relevant Information | | | | | | | | | | | | | | | | | | |
| 9 | Midterm | | | | | | | | | | | | | | | | | | |
| 10 | Pricing Decisions and Cost Management | | | | | | | | | | | | | | | | | | |
| 11 | Cost Allocation, Customer-Profitability Analysis, and Sales-Variance Analysis | | | | | | | | | | | | | | | | | | |
| 12 | Process Costing | | | | | | | | | | | | | | | | | | |
| 13 | Inventory Management, Just-in-Time, and Simplified Costing Methods | | | | | | | | | | | | | | | | | | |
| 14 | Capital Budgeting and Cost Analysis | | | | | | | | | | | | | | | | | | |
| 15 | Performance Measurement, Compensation, and Multinational Consideration | | | | | | | | | | | | | | | | | | |
| Contribution of Learning Outcomes to Program Objectives (1-5) | | | | | | | | | | | | | | | | | | | |
| CLO | **P1** | | | **P2** | | | **P3** | | |
| 1 | 5 | | | 4 | | | 5 | | |
| 2 | 4 | | | 5 | | | 5 | | |
| 3 | 4 | | | 5 | | | 4 | | |
| 4 | 2 | | | 4 | | | 3 | | |
| 5 | 3 | | | 4 | | | 3 | | |
| Contribution Level | | 1: Low 2: Low-intermediate 3: Intermediate 4: High 5: Very High | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | | |
| Compiled by: | |  | | | | | | | | | | | | | | | | | |
| Date of Compilation: | |  | | | | | | | | | | | | | | | | | |