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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: |  |