

Module Title:	Cost Accounting (1)
Module ID:	ACCT 231
Prerequisite:	None
Level:	6
Credit Hours:	3 (3+0+1)

Module Description:

This course aims to define the concept of basics of cost accounting and objectives of cost Accounting, with the objective provide the student with a broad knowledge about the cost accounting practices. and decision making related to the cost information, cost behavior, cost-volume-profit analysis , cost statements and overhead cost allocations, To develop the student's skills and ability to recognize the managerial decision making process and to know That there are different costs to serve different purposes based on the cost information's.

Module Aims:

- Identify the concept and basics cost accounting and objectives of cost Accounting, the Cost accounting principles and assumptions.
- Identify the of cost accounting practices. And decision-making related the Cost Accounting information, cost behavior, cost-volume-profit analysis, cost statements and overhead cost allocations.

Learning Outcomes:

- Knowledge of the concept of basics cost accounting and objectives of cost Accounting
- Knowledge of the cost accounting practices. And decision-making related to the cost Accounting information, cost behavior, cost-volume-profit analysis, cost statements and overhead cost allocations
- Develop the student's skills and ability to recognize the managerial decision making process and to know That there are different costs to serve different purposes based on cost accounting information

Textbook:

R.H. Garrison, A. Noreen, " Managerial Accounting" 13th Edition Author(s),
Brewer Publisher : McGraw-Hill , 2010

Charles T. Horngren; George Foster & Srikant M. Datar, "Cost Accounting: A
Managerial Emphasis", Prentice Hall C. 13th edition Author(s), New Jersey, 2009.