

Higher Institute of Certified Public Accountant

Cost Accounting

Course Book

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Academic Year: 2022 / 2023

Week	Topics
1	An Introduction to cost accounting, cost terms, and purposes'
2	An Introduction to cost accounting, cost terms, and purposes'
3	Material, Labour control
4	Material, labour control & Factory overhead control
5	Job costing system
6	Job costing system
7	Applications
8	Activity Based costing system
9	Activity Based costing system
10	Applications
11	Inventory costing and capacity Analysis
12	Inventory costing and capacity Analysis
13	Applications
14	Determining how costs behave
15	Applications
16	Process costing system, : FIFO method. WA method
17	Spoilage ,Rework and scrap
18	Applications
19	Standard costing system: Direct material variance, Direct labor variance, Indirect overhead variance
20	Applications
21	Flexible Budget
22	Applications
23	Inventory management, JIT
24	Inventory management, JIT
25	Applications
26	Profitability Analysis, Sales Variance
27	Examination