

Higher Institute of Certified Public Accountant

Cost Accounting

Course Book

Professor, Dr. Parzheen Sh. Mohammed

Academic Year: 2023 / 2024

Week (27 weeks)	Topics
1	Ch 1:An Introduction to cost accounting, cost terms, and purposes'
2	Ch1:An Introduction to cost accounting, cost terms, and purposes'
3	Ch2: Accounting for Material
4	Ch3: Accounting for labour
5	Ch4: Accounting for Factory overhead
6	Exercises &Problems
7	Ch5: Job costing system
8	Exercises &Problems
9	Ch6: Activity Based costing system
10	Exercises &Problems
11	Ch7: Inventory costing and capacity Analysis
12	Ch7: Inventory costing and capacity Analysis
13	Exercises &Problems
14	Ch8: Determining how costs behave
15	Exercises &Problems
16	Ch9: Process costing system, : FIFOmethod.WA method
17	Ch10: Spoilage ,Rework and scrap
18	Exercises &Problems
19	Ch11: Standard costing system: Direct material variance, Direct labor variance, Indirect overhead variance
20	Exercises &Problems
21	Ch12: Flexible Budget
22	Exercises &Problems
23	Ch13: Inventory management, JIT
24	Ch13: Inventory management, JIT
25	Ch14: Back Flush costing
26	Exercises &Problems
27	Ch15: Sales variances & GM analysis

References

- 1- **Horngren, Charles T. & Datar, Srikant M. & Rajan, Madhav V., 2018, “Cost accounting, A Managerial Emphasis”, 16th edition, person education , USA.**
- 2- **Drury, Colin, 2012,” Management and Cost Accounting”, 8th ed, Cengage learning.**
- 3- **Garrison, Ray H., Noreen, Eric W. & Brewer, Peter C., (2021), “Managerial Accounting”, 17th Edition, McGraw-Hill Education, 2 Penn Plaza, New York, NY, USA.**
- 4- **Datar, Srikant M. & Rajan, Madhav V., 2021,” Horngrens Cost accounting, A Managerial Emphasis”, 17th edition, person education , USA.**

Weekly hours: 3 hours
