

Kingdom Saudi Arabia

Ministry of Higher Education

Almajmaah University

College of Science and Human Studies at Ghat

Department information technology



Course Description 231 ACC

Cost Accounting

Lecturer

Fatma Abdelmajid Letaief

1433 / 1434

Institution: Almajmaah University
College : College of Science and Human Studies at Ghat – Student Female Branch
Department: Information technology

A – Course Identification and General Information:

1- Course Title and Code number: Cost Accounting / ACC 231
2- Credit Hours: 3 Hours per Week
3- Name of College Member responsible for the course : Fatma Abdelmajid Letaief
4- Level (Year at Which this Course is Offered): Sixth Term - Information Technology
5- Co-requisites for this Course (if any): Non
6- Location if not on main Campus: Ghat College – Student Female Branch

B- Course Description and Objectives:

This course introduces the student to the basic cost accounting concepts, the operation of such accounting practices, and decision making related to the cost information. Topics covered include concept and fundamentals of cost, cost behavior, cost-volume-profit analysis , cost statements and overhead cost allocations.

C- Course Objectives:

This is an introductory course of cost accounting with the objective to provide the student with a broad knowledge of cost accounting practices. The course is designed to achieve the following objectives:

- To familiarize students with the basic concepts and objectives of cost accounting.
- To develop the student's skills and ability to understand the managerial decision making process and to know what accounting decision is needed for different decision situations based on the cost informations.
- To develop the student's skill in producing cost accounting information needed to develop managerial skills.
- To enhance the student's problem solving aptitude in accounting & business context

D- Content outline:

1- Topics to be Covered		
List of Topics	No of Weeks	Contact Hours
Chapter 1: Cost Concepts Fundamentals	1, 2,3	9
Chapter 2: cost Behavior and their Classifications	4,5,6	9
Chapter 3: Cost-Volume-Profit Analysis	7,8	6
The 1st Mid Term Exam	7	
Chapter 4: Cost statements	9,10	6
Chapter 5: Overhead Costs Allocation	11,12,13	9
The 2nd Mid Term Exam	12	
General Review	14	3
Total Credit Hours		42

2- Additional private study / learning hours expected for students per week. (This should be an average for the semester not a specific requirement in each week):
56 hours

3- Schedule of Assessment Tasks for Students During the Semester		
Assessment (eg. Essay, test, examination and participation)	Week due	Proportion of final Assessment
1 st Mid Term	7 th week	20%
2 nd Mid Term	12 th week	20%
Attendance	All along	5%
Participation	All along	5%
Final Exam	15 th week	50%

4- Course Text Book
<ul style="list-style-type: none">❖ Charles T. Horngren; George Foster & Srikant M. Datar, “ Cost Accounting: A Managerial Emphasis “, Prentice Hall International, Inc. 10th Ed., New Jersey, 2000.❖ Anthony A. Atkinson and All; "Management Accounting", Second Edition USA.