



## Course Specifications

<b>Course Title:</b>	<b>Cost Accounting 1</b>
<b>Course Code:</b>	<b>ACCT- 324</b>
<b>Program:</b>	<b>Bachelor in Accounting</b>
<b>Department:</b>	<b>Accounting</b>
<b>College:</b>	<b>Business Administration</b>
<b>Institution:</b>	<b>Jazan University</b>
<b>Academic Year:</b>	<b>2023</b>
<b>Semester:</b>	<b>1</b>
<b>Course Coordinator:</b>	<b>Mohammed Jubran</b>
<b>Date:</b>	<b>28/08/2022</b>

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## A. Course Identification

<b>1. Credit hours: 03</b>			
<b>2. Course type</b>			
a.	University <input type="checkbox"/>	College <input type="checkbox"/>	Department <input checked="" type="checkbox"/> Others <input type="checkbox"/>
b.	Required <input checked="" type="checkbox"/>	Elective <input type="checkbox"/>	
<b>3. Level/year at which this course is offered: LEVEL- 5</b>			
<b>4. Pre-requisites for this course (if any): NIL</b>			
<b>5. Co-requisites for this course (if any):NIL</b>			

### 6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	31	100 %
2	Blended		
3	E-learning		
4	Distance learning		
5	Other		

### 7. Contact Hours (based on academic semester)

No	Activity	Contact Hours
1	Lecture	33
2	Laboratory/Studio	
3	Tutorial	
4	Others (specify) Study, Assignment, group project	11
	Total	44

## B. Course Objectives and Learning Outcomes

### 1. Course Description

This course is a practice course focusing on the internal use of accounting data for helping management for decision making purposes therefore, this course covers a set of topics related to: cost elements, cost accounting objective, cost accounting limitation, cost sheet, determine cost product or service and selling price. The teaching strategy of this course will be lecturer, case studies, quiz, and the assessment plan for this course will be comprehensive exam, oral exam, checklist assessment, formative assessment.



## 2. Course Main Objective

On completion of this course, students will be able to understand:

- Identifying of Cost accounting and understand how it is used.
- Determine the cost elements in manufacturing and service entity.
- Classify costs for direct and indirect.
- Determining product and service cost.
- Determining product or service price.
- How to Prepare cost sheet statement and schedule of cost of goods manufactured for a manufacturing company and calculate cost per item.

## 3. Course Learning Outcomes

CLOs		Aligned PLOs
1	<b>Knowledge and understanding</b>	
1.1	Define of cost accounting and main cost elements	K1
1.2	Identify and record the product or service cost	K1
2	<b>Skills:</b>	
2.1	Apply to prepare cost sheet to determining product price of manufacturing company.	S1
2.2	Predict and control all elements of product and service costs in entities.	S2
3	<b>Values:</b>	
3.1	Join and work in a team of cost accounting system to help management in decision making inside the organization.	V3
3.2	Present knowledge, skills, and value learned from the course to practical business situations and in decision making.	V2

## C. Course Content

No	List of Topics	Contact Hours
1	Introduction to cost accounting "meaning and scope of cost accounting"	03
2	Introduction to cost accounting "objectives of cost accounting"	03
3	Introduction to cost accounting "differentiate between cost accounting and financial accounting"	03
4	Importance of cost accounting and limitations of cost accounting	02
5	Basic cost concepts: meaning of cost and elements of cost	02
6	Basic cost concepts: overheads	02
7	Basic cost concepts: classification of cost Midterm Exam 1	03
8	Cost sheet: meaning and types of cost sheet	05
9	Importance of cost sheet:	03
10	Components of total cost	02
11	Cost sheet as per format	02
12	Review of chapter 3	03
Total		33



## D. Teaching and Assessment

### 1. Alignment of Course Learning Outcomes with Teaching Strategies and Assessment Methods

Code	Course Learning Outcomes	Teaching Strategies	Assessment Methods
<b>1.0</b>	<b>Knowledge and understanding</b>		
1.1	Define of cost accounting and main cost elements	Lecture	Assignment Quiz
1.2	Identify and record the product or service cost	Lecture	Mid Term Final Exam
1.3			Question and Answer
<b>2.0</b>	<b>Skills</b>		
2.1	Apply to prepare cost sheet to determining product price of manufacturing company.	Lecture, problem solving, case study	Assignment Quiz Mid Term Final Exam
2.2	Predict and control all elements of product and service costs in entities.	Lecture, problem solving	Discussion
...			
<b>3.0</b>	<b>Values</b>		
3.1	Join and work in a team of cost accounting system to help management in decision making inside the organization.	Group study	Presentation
3.2	Present knowledge, skills, and value learned from the course to practical business situations and in decision making.	Group study	Real life -Business Practical Question.
...			

### 2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Assignment	Continuous	% 10
2	Quiz	Continuous	% 10
3	Presentation	Continuous	% 10
4	Mid Term	Seventh week	% 20
5	Final Exam	Twelfth week	% 50
8			

\*Assessment task (i.e., written test, oral test, oral presentation, group project, essay, etc.)

## E. Student Academic Counseling and Support

### Arrangements for availability of faculty and teaching staff for individual student consultations and academic advice:

Department have an arrangement for “Student Counseling Unit” and Schedule of Teaching staff Office hours included in the student guide, published at college webpage, published in the department announcement board, and the door of teaching staff offices. The consultation and academic advising is available before the semester starts.



## F. Learning Resources and Facilities

### 1. Learning Resources

<b>Required Textbooks</b>	Horgran, C.T., Gary L. Sundem and Walliam O. Stratton, Introduction to cost Accounting, Prentice Hall, 2007
<b>Essential References Materials</b>	Cost Accounting/hand book
<b>Electronic Materials</b>	<a href="https://www.slideshare.net/mrbagzis/accounting-chapter-22">https://www.slideshare.net/mrbagzis/accounting-chapter-22</a>
<b>Other Learning Materials</b>	Pearson Higher Education Online

### 2. Facilities Required

Item	Resources
<b>Accommodation</b> (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classroom equipped with projector and whiteboard and sufficient seating arrangements.
<b>Technology Resources</b> (AV, data show, Smart Board, software, etc.)	Projector with wi-fi
<b>Other Resources</b> (Specify, e.g. if specific laboratory equipment is required, list requirements or attach a list)	NIL

## G. Course Quality Evaluation

Evaluation Areas/Issues	Evaluators	Evaluation Methods
Effectiveness of teaching and assessment	students	<b>Direct assessment</b> – Classroom observation <b>Indirect assessment</b> - Course Evaluation Survey
Effectiveness of teaching / learning process	students	<b>Direct assessment</b> – Academic assessment <b>Indirect assessment</b> Course Evaluation Survey
Quality of learning resources	Track leaders / CRC	Review meetings and star rating with suggestions for further modification and improvements
Achievement of course learning outcomes	Course Teachers / QAU	CLO assessment template that is further verified at course coordinator and QAU level.

**Evaluation areas** (e.g., Effectiveness of teaching and assessment, Extent of achievement of course learning outcomes, Quality of learning resources, etc.)

**Evaluators** (Students, Faculty, Program Leaders, Peer Reviewer, Others (specify))

**Assessment Methods** (Direct, Indirect)



## H. Specification Approval Data

<b>Council / Committee</b>	Department Council
<b>Reference No.</b>	
<b>Date</b>	28/08/2022
<b>Program coordinator</b>	Dr.Abdulwahab Yahya majili
<b>Course coordinator</b>	Mohmmmed Jubran

