



Course Specifications

Course Title:	Cost Accounting 2
Course Code:	ACCT- 328
Program:	Bachelor in Accounting
Department:	Accounting
College:	Business Administration
Institution:	Jazan University
Academic Year:	2023
Semester:	1
Course Coordinator:	Dr. Osama Nashaat Yasin Attia
Date:	1\09\2022

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A. Course Identification

1. Credit hours: 03			
2. Course type			
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"/>	
3. Level/year at which this course is offered: LEVEL- 6			
4. Pre-requisites for this course (if any): Cost Accounting -1(ACCT-324)			
5. Co-requisites for this course (if any): NIL			

6. Mode of Instruction (mark all that apply)

No	Mode of Instruction	Contact Hours	Percentage
1	Traditional classroom	33	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 fundamental issues related to cost measurement and costing systems inside the organization. therefore, this course covers a set of topics related to cost measurement systems, cost allocation for joint products, how to account for spoilage, rework and scrap costs. The teaching strategy of this course will be lecturer, case studies, quiz, and the assessment plan for this course will be a 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 the building-block concepts of costing systems.
- Determine and track the flow of costs in a job costing System.
- Identify the situations in which process-costing systems are appropriate.
- Describe the five steps in process costing and calculate equivalent units.
- Identify the split off point in a joint cost situation and joint products from byproducts.
- How to allocate joint costs using four methods.
- Understand the definitions of spoilage, rework, and scrap.
- Account for spoilage and scrap at various stages of completion in process costing.
- Understand the difference between simple and activity-based costing systems.

3. Course Learning Outcomes

CLOs		Aligned PLOs
1	Knowledge and understanding	
1.1	Identifying of two concepts of costing systems (job and process costing systems).	K2
1.2	Record joint costs using four methods.	K1
1.3	Describe spoilage, rework, and scrap costs.	K1
2	Skills:	
2.1	Calculate product cost using job or process costing system.	S1
2.2	Measure joint products costs using four methods.	S3
2.3	Evaluate of spoilage, rework, and scrap costs.	S2
3	Values:	
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	Identifying of the building-block concepts of costing systems.	03
2	Determine and track the flow of costs in a job costing System.	03
3	Identify the situations in which process-costing systems are appropriate.	03
4	Describe the five steps in process costing and calculate equivalent units.	02
5	Identify the split off point in a joint cost situation and joint products from byproducts.	03
6	Allocate joint costs using four methods.	03
7	Midterm Exam 1	01
8	Understand the definitions of spoilage, rework, and scrap.	02
9	Account for spoilage and scrap at various stages of completion in process costing.	04



10	Understand the difference between simple and activity-based costing systems.	03
11	Common review	03
12	Midterm Exam 2 and Quiz	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
1.0	Knowledge and understanding		
1.1	Identifying of two concepts of costing systems (job and process costing systems).	Lecture	Assignment Quiz
1.2	Record joint costs using four methods.	Lecture	Mid Term
1.3	Describe spoilage, rework, and scrap costs.	Lecture	Final Exam Question and Answer
2.0	Skills		
2.1	Calculate product cost using job or process costing system.	Lecture, problem solving, case study	Assignment Quiz Mid Term Final Exam
2.2	Measure joint products costs using four methods.	Lecture, problem solving	Discussion
2.3	Evaluate of spoilage, rework, and scrap costs.	Lecture, problem solving	Assignment
3.0	Values		
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.
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2. Assessment Tasks for Students

#	Assessment task*	Week Due	Percentage of Total Assessment Score
1	Assignment	Continuous	%05
2	Quiz	Continuous	%10
3	Presentation	Continuous	%05
4	First Mid Term	Seventh week	%15
5	Second Mid Term	Fifteen week	%15
8	Final Exam	Sixteenth week	%50

*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

Required Textbooks	Hornngren’s Cost Accounting: A Managerial Emphasis, 16th Edition, ISBN 978-0-13-447558-5 by Srikant M. Datar and Madhav V. Rajan, published by Pearson Education © 2018.
Essential References Materials	Hornngren’s Cost Accounting: A Managerial Emphasis /hand book
Electronic Materials	www.pearsonglobaleditions.com
Other Learning Materials	Pearson Higher Education Online

2. Facilities Required

Item	Resources
Accommodation (Classrooms, laboratories, demonstration rooms/labs, etc.)	Classroom equipped with projector and whiteboard and sufficient seating arrangements.
Technology Resources (AV, data show, Smart Board, software, etc.)	Projector with wi-fi
Other Resources (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	Direct assessment – Classroom observation Indirect assessment - Course Evaluation Survey
Effectiveness of teaching / learning process	students	Direct assessment – Academic assessment Indirect assessment Course Evaluation Survey
Quality of learning resources	Track leaders / CRC	Review meetings and star rating with suggestions for further modification and



Evaluation Areas/Issues	Evaluators	Evaluation Methods
Achievement of course learning outcomes	Course Teachers / QAU	improvements 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

Council / Committee	Department Council
Reference No.	
Date	28/08/23
Program coordinator	Dr.Abdulwahab Yahya mujali
Course coordinator	Dr.Osama Nashaat yasin Attia

