



**Course Outline**

|              |                                      |              |                |
|--------------|--------------------------------------|--------------|----------------|
| Course title | <b>Cost Accounting</b>               | Course code  | <b>Acc 313</b> |
| Program      | <b>Bachelor in Accounting</b>        | Level        | <b>7</b>       |
| Prerequisite | <b>Principles of Cost Accounting</b> | Credit hours | <b>5</b>       |

**Main learning outcomes:**

At the end of this course, the student should be able to understanding:

1. Cost measurement systems in Different Companies.
2. The Role of Cost Data in Control.
3. Designing Cost Systems in Different Companies.

**Topics to be covered:**

- Short-Term Job-Order Costing System.
- Long-Term Job-Order Costing System "Contract Costing ".
- Process Costing System.
- Joint Products and Byproducts System.
- Activity-Based Costing System.
- Standard Costs and Variance Analysis.

**Required textbooks:**

1. " Horngren : Cost Accounting, A managerial Emphasis", by Srikant M. Datar and Madhav V. Rajan, Sixteenth Edition (1st Arabic Edition), Part One, Translated by the Saudi Organization for Certified Public Accountants, 2019.
2. " Horngren : Cost Accounting, A managerial Emphasis", by Srikant M. Datar and Madhav V. Rajan, Sixteenth Edition (1st Arabic Edition), Part Two, Translated by the Saudi Organization for Certified Public Accountants, 2020.

**Additional references :**

(scientific journals, reports, electronic materials)

- "Principles of Cost and Management Accounting " Wabel, A. AL-Wabel, 1433.
- Some bulletins and publications of the Saudi Organization for Certified Public Accountants.

**Grading:**

| Participation | Assignment | Mid. 1 | Mid. 2 | Final Exam | Total |
|---------------|------------|--------|--------|------------|-------|
| 5             | 5          | 25     | 25     | 40         | 100   |