

## Course E-Syllabus

1	<b>Course title</b>	Cost Accounting
2	<b>Course number</b>	1602314
3	<b>Credit hours</b>	3
	<b>Contact hours (theory, practical)</b>	48
4	<b>Prerequisites/corequisites</b>	1602102 Accounting (2)
5	<b>Program title</b>	Bachelor degree in Accounting
6	<b>Program code</b>	-
7	<b>Awarding institution</b>	University of Jordan
8	<b>School</b>	Business school
9	<b>Department</b>	Accounting
10	<b>Course Level</b>	3 <sup>rd</sup> Year
11	<b>Year of study and semester (s)</b>	First semester 2023/2024
12	<b>Other department (s) involved in teaching the course</b>	-
13	<b>Main teaching Language</b>	English
14	<b>Delivery method</b>	<input checked="" type="checkbox"/> Face to face learning <input type="checkbox"/> Blended <input type="checkbox"/> Online
15	<b>Online platform(s)</b>	<input checked="" type="checkbox"/> Moodle <input checked="" type="checkbox"/> Microsoft Teams (online) <input type="checkbox"/> Skype <input type="checkbox"/> Zoom <input type="checkbox"/> Others.....
16	<b>Issuing/revision Date</b>	26/9/2023

### 17 Course Coordinator:

Name: Dr Omar Mowafi  
Office number: Building 4 Acc. Department office  
Phone number: 065355000  
Email: o.mowafi@ju.edu.jo

### 18 Other instructors:

Office number:  
Phone number:  
Email:  
Contact hours:

## 19 Course Description:

A primary objective of this course is to provide a basic knowledge of cost accounting function in today's business environment. The course aims to explain the basics of the costing systems. In addition, modern methods in cost accounting are explained.

## 20 Course aims and outcomes:

Course Intended learning Objectives (CILO)/ Program Intended learning Objectives (PILO)	PILO1 Evaluate	PILO2 Work	PILO3 Identify	PILO4 Utilize	PILO5 Apply	PILO6 Utilize Critical	PILO7 Adhere	PILO8 Adapt	PILO9 Develop
CILO1: Explain why product costs are computed in different ways for different purposes.	X		X			X			
CILO2: Identify the core concepts related to cost accounting.	X	X				X			
CILO3: Apply the core concepts related to cost accounting.	X	X	X	X		X			X
CILO4: Design and implement job-costing systems.	X	X	X	X	X	X	X	X	X
CILO5: Distinguish between the job costing and process costing systems.			X		X		X		X
CILO6: Describe how product costs can be affected by spoilage, rework and scrap costs.		X		X		X		X	X
CILO7: Use calculations to improve the efficiency and the effectiveness of cost accounting.	X	X		X	X	X	X	X	X

## 21 Topic Outline and Schedule:

Week	Lecture	Topic	Teaching Methods*/platform	Evaluation Methods**	References
1	1.1	<i>An Introduction to Cost Terms and Purposes</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments Participation	Cost Accounting: Amanagerial Emphasis
	1.2	<i>An Introduction to Cost Terms and Purposes</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments Participation	Cost Accounting: Amanagerial Emphasis
2	2.1	<i>An Introduction to Cost Terms and Purposes</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments Participation	Cost Accounting: Amanagerial Emphasis
	2.2	<i>An Introduction to Cost Terms and Purposes</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments Participation	Cost Accounting: Amanagerial Emphasis
3	3.1	<i>Job Costing</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments Participation	Cost Accounting: Amanagerial Emphasis
	3.2	<i>Job Costing</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments Participation	Cost Accounting: Amanagerial Emphasis
4	4.1	<i>Job Costing</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments Participation	Cost Accounting: Amanagerial Emphasis
	4.2	<i>Job Costing</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments Participation	Cost Accounting: Amanagerial Emphasis
5	5.1	<i>Flexible Budgets, Direct Costs Variances</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments Participation	Cost Accounting: Amanagerial Emphasis
	5.2	<i>Flexible Budgets, Direct Costs Variances</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments Participation	Cost Accounting: Amanagerial Emphasis
6	6.1	<i>Flexible Budgets, Direct Costs Variances</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments Participation	Cost Accounting: Amanagerial Emphasis

7	6.2	<i>Flexible Budgets, Direct Costs Variances</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments Participation	Cost Accounting: Amanagerial Emphasis
	7.1	<i>Flexible Budgets, Overhead Cost Variances, and Management Control</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments Participation	Cost Accounting: Amanagerial Emphasis
	7.2	<i>Flexible Budgets, Overhead Cost Variances, and Management Control</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments Participation	Cost Accounting: Amanagerial Emphasis
8	8.1	Mid-term Exam Monday 17/4/2023	At Campus	-	Cost Accounting: Amanagerial Emphasis
	8.2	<i>Flexible Budgets, Overhead Cost Variances, and Management Control</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments Participation	Cost Accounting: Amanagerial Emphasis
9	9.1	<i>Flexible Budgets, Overhead Cost Variances, and Management Control</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments Participation	Cost Accounting: Amanagerial Emphasis
	9.2	<i>Flexible Budgets, Overhead Cost Variances, and Management Control</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments Participation	Cost Accounting: Amanagerial Emphasis
10	10.1	<i>Flexible Budgets, Overhead Cost Variances, and Management Control</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments Participation	Cost Accounting: Amanagerial Emphasis
	10.2	Quiz Monday 15/5/2023	At Campus		Cost Accounting: Amanagerial Emphasis
11	11.1	<i>Process Costing</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments	Cost Accounting: Amanagerial Emphasis
	11.2	<i>Process Costing</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments	Cost Accounting: Amanagerial Emphasis
12	12.1	<i>Process Costing</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments	Cost Accounting: Amanagerial Emphasis
	12.2	<i>Process Costing</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments	Cost Accounting: Amanagerial Emphasis

13	13.1	<i>Spoilage, Rework, and Scrap</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments	Cost Accounting: Amanagerial Emphasis
	13.2	<i>Spoilage, Rework, and Scrap</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments	Cost Accounting: Amanagerial Emphasis
14	14.1	<i>Spoilage, Rework, and Scrap</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments	Cost Accounting: Amanagerial Emphasis
	14.2	<i>Spoilage, Rework, and Scrap</i>	Synchronous lecturing Microsoft Teams	Exams Quizzes Assignments	Cost Accounting: Amanagerial Emphasis
15	15.1	<i>Review</i>	Synchronous lecturing Microsoft Teams		Cost Accounting: Amanagerial Emphasis
	15.2	<i>Final Exam</i>	At Campus	-	Cost Accounting: Amanagerial Emphasis

- Teaching methods include: Synchronous lecturing/face to face and online via Microsoft teams.
- Evaluation methods include: Homework, Quiz, Exam, pre-lab quiz...etc

## 22 Evaluation Methods:

Opportunities to demonstrate achievement of the ILOs are provided through the following assessment methods and requirements:

Evaluation Activity	Mark	Topic(s)	Period (Week)	Platform
Mid-Term Exam	30%	Ch.2&Ch.4&Ch.7	Week 8	At Campus
Quiz	20%	Ch.8	Week 10	At Campus
Final Exam	50%	Ch.2&Ch.4&Ch.7& Ch.8&Ch.17&Ch.18	Week 15	At Campus

**23 Course Requirements (e.g: students should have a computer, internet connection, webcam, account on a specific software/platform...etc):**

Students should have a computer or a smartphone, and should also have internet connection, accounts on e-learning and Microsoft teams.

**24 Course Policies:**

**A- Attendance policies:** Students are not allowed to miss more than 15% of the classes during the semester. Failing to meet this requirement will be dealt with according to the university disciplinary rules. Moreover, the student must not be late when the class is begun as they must arrive on time for both campus and online lectures.

**B- Absences from exams and submitting assignments on time:** University regulations are applied to this course, regarding class attendance; punctuality, exam, makeup exams; absence with permission; penalties for cheating; and policies for assignment and projects. Students should be aware of all those in addition to other rules and regulations.

**C- Health and safety procedures:** All students must follow social distancing procedures in the classrooms which are issued by the university and committed in their class (campus) room and online room based on their timetable.

**D- Honesty policy regarding cheating, plagiarism, misbehavior:** Penalties for cheating; and policies for plagiarism and misbehavior will be applied case by case once needed. Students should be aware of all those in addition to other rules and regulations.

**25 References:**

**A- Required book(s), assigned reading and audio-visuals:**

Horngren. C, Datar. S, Foster. G, Rajan.M, and Lttner. C. 2018. Cost Accounting: Amanagerial Emphasis. Sixteenth Edition, Pearson.

**26 Additional Information**

**Required Exercises in each chapter:**

**Chapter 2: MCQ 2-16 to 2-20; Exercises 2-34, 2-36, 2-37, 2-42, 2-43.**

**Chapter 4: MCQ 4-16 to 4-20; Exercises 4-25, 4-29, 4-30, 4-39.**

**Chapter 7: MCQ 7-16 to 7-20; Exercises 7-21, 7-24, 7-26, 7-, 7-30, 7-31.**

**Chapter 8: MCQ 8-16 to 8-20; Exercises 8-21 to 8-23, 8-26.**

**Chapter 17: MCQ 17-16 to 17-20; Exercises 17-29 to 17-32.**

**Chapter 18: MCQ 18-16 to 18-19; Exercises 18-20 to 18-23, 18-27, 18-32 to 18-34.**

Experts will provide 2-5 Hours as lectures or Multiple interactive forums with students.

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Name of Course Coordinator: **Dr. Omar Mowafi**      Signature: --OM-----      Date: 26 Sep. 2023

Head of Curriculum Committee/Department: Dr Galib Abu Roman      Signature: -----

Head of Department: Dr Omar Mowafi      Signature: -----OM-----

Head of Curriculum Committee/Faculty: Dr. Batoul Abdeldayem      Signature: -----

Dean: Prof. Ra'ed Masa'deh      Signature: -----





