

COURSE : COST AND MANAGEMENT ACCOUNTING
LEVEL : LEVEL I
SUBJECT : COURSE STRUCTURE
COURSE CODE : CITA 102

Course Objective:

The course provides an outline of the scope, principles and objectives of cost and management accounting. It serves as the introductory part of the whole cost and management accounting course. The course seeks to instill in students the cost process in collection, analysis and presentation of cost information.

The course structure is based on practical industry applications regarding students' competencies in applying principles studied in the manufacturing as well as service-oriented organizations.

Course Description:

The course is concerned with gathering and provision of information required by management of all levels, for the purposes of formulation of organisational policies, planning of organisational activities in the long, medium and short term.

Costing principles, methods and techniques are studied in detail in this module.

COURSE OUTLINE

Week 1 -10	Introduction to the Concept of Cost and Management Accounting, Cost Accounting and Cost Ascertainment, Cost Behaviour, Planning and Budgeting.
Week 11 – 16	Cost Systems, Fundamentals and Elements of Cost
Week 17 – 22	Methods of Costing (Job, Batch, Contract and Process Costing)

Reference

1. T. Lucy, *Management and Cost Accounting by Latest Edition.*
2. Arora, M.N. *Cost Accounting: Principles and Practice.* Vikas House Publishing.
3. C. Drury, C. *Costing: An Introduction,* Int. Thompson.
4. Horngren, C.T. *Cost Accounting: A Managerial Emphasis.* Prentice Hall.