

Module Code	BA-2202		
Module Title	Cost Accounting		
Degree/Diploma	Bachelor of Business (Accounting and Finance)		
Type of Module	Major Core/Breadth		
Modular Credits	4	Total student workload	8 hours/week
		Contact hours	4 hours/week
Prerequisite	None		
Anti-requisite	None		
Aims			
To provide a sound foundation in understanding costing, cost recording, and effective ways of cost management and behavior in a manufacturing environment.			
Learning Outcomes:			
<i>On successful completion of this module, a student will be expected to be able to:</i>			
Lower order :	40%	<ul style="list-style-type: none"> - recognise various types of cost, understand its concept and management in an ideal manufacturing environment. - identify the role, etiquettes and responsibilities of a cost accountant. - understand the setting of budgets, traditional and modern methods of costing analyses and performance measures. 	
Middle order :	30%	<ul style="list-style-type: none"> - analyse the effect of profit and volume relationship in manufacturing industry. - apply various costing methods to measure business performance and production cost. - analyse budgeting and standard costing to boost productivity and efficiency. 	
Higher order:	30%	<ul style="list-style-type: none"> - justify recommendations on alternative costing strategies. - participate individually in class as well as work effectively in groups. 	
Module Contents			
<ul style="list-style-type: none"> • The changing role of managerial accounting • Basic cost management concepts • Activity-Based Costing • Activity-Based Management • Activity analysis, cost behavior and cost estimation • Cost-Volume-Profit analysis • Standard costing and performance measures • Budgeting 			
Assessment	Formative assessment	Weekly assessment and feedback	
	Summative assessment	Examination: 50%	
		Coursework: 50%	
		- Individual Assignment	(10%)
		- Individual Presentation	(5%)
		- Mid-Term Test	(10%)
		- Group Project	(20%)
		- Active Class Participation	(5%)