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| |  |  | | --- | --- | | **The Ministry of Education and Training**  **HOCHIMINH CITY OPEN UNIVERSITY** | **SOCIALIST REPUBLIC OF VIETNAM**  **Independence – Liberty – Happiness**  **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** | |  |

**BACHELOR PROGRAM**

**SYLLABUS**

**ACCO 4301 - COST ACCOUNTING**

1. **COURSE OUTLINES:**
   1. Name: Cost Accounting
   2. Course Code: ACCO4301
   3. Faculty: Accounting - Auditing
   4. Course Credits: 03 credits
2. **COURSE DESCRIPTION:**

This subject provides students on necessary knowledge and skills to be utilized in organising cost accounting system, and calculating product costs as well as assisting in strategic planning, controlling and decision making.

1. **COURSE OBJECTIVES:**
   1. **General objective:**

Upon completion of this subject, students are able to:

* + Explain basic principles of cost accounting in manufacturing and service businesses.
  + Applying the principles of cost accounting in association with Vietnamese Accounting Regime.
  + Study and research independently for further career development.
  1. **Detailed objective:**
     1. **Knowledge objectives:**

Upon completion of this subject, students are able to:

* + Explain the purposes and nature of cost accounting, and relation of cost accounting and management accounting.
  + Discuss the characteristics of manufacturing business and its cost flows
  + Identify cost object, and explain and apply actual costing system to calculate product cost.
  + Explain and apply actual-combined-standard costing system to calculate product cost.
  + Explain and apply standard costing system to calculate product cost.
    1. **Skills objectives:**

Upon completion of this subject, students are able to:

* + Perform cost calculation with computer applications, such as Excel.
  + Research for and communicate information through teamwork, class discussion, oral presentation and analytical written report.
    1. **Attitudes objectives:**

Throughout the course, students will work with diligence and prudence, improve professional attitudes and ethics.

1. **Learning materials:**

* University of Economics Ho Chi Minh City, 2012, *Cost Accounting*, Phuong Dong Publishing House.
* Alnoor Bhimani, Charles T. Horngren, Srikant M. datar, Madhav Rajan, 2011, *Management and Cost Accounting*, Prentice Hall, 5th edition.
* Vietnamese Accounting Standards.
* Ministry of Finance: Accounting Law (2003)

1. **Assessments:**
   1. **Scale of mark: 10**
   2. **Examination:** Closed-book exams consisting of multiple-choices and short-answer questions.
   3. **Assessments:**

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|  | **Assessment** | **Percentage of overall mark** |
| **1** | In-class exercise | 20% |
| **2** | Mid-term exam | 20% |
| **3** | Final exam | 60% |