



Jordan University of Science and Technology
Faculty of Engineering
Industrial Engineering Department

IE446 Cost Accounting And Analysis

Summer Semester 2019-2020

Course Catalog

3 Credit Hours. The course covers basic methods for cost accounting with a focus on product costing and pricing methods (job costing, process costing, and Activity Based Costing (ABC)) in addition to break-even analysis, cost-benefit analysis, performance measurement, companies' financial statements and ethical standards.

Text Book

Title	Cost Accounting: A Managerial Emphasis
Author(s)	Horngren, C. T., Datar, S. M., and Foster, G.
Edition	13th Edition
Short Name	Ref # 1
Other Information	

Course References

Short name	Book name	Author(s)	Edition	Other Information
Ref # 2	Accounting Principles	Weygandt, J., Kieso, D. E., and Kimmel, P. D.	9th Edition	

Instructor

Name	Dr. Amer Momani
Office Location	CH1L2
Office Hours	
Email	ammomani@just.edu.jo

Class Schedule & Room

Section 1:

Lecture Time: Sun, Mon, Tue, Wed : 11:30 - 13:00

Room: منصة الكترونية

Prerequisites

Line Number	Course Name	Prerequisite Type
293511	IE351 Economics & Engineering Management	Prerequisite / Study

Tentative List of Topics Covered

Weeks	Topic	References
Weeks 1, 2, 3, 4	Introduction to Accounting	From Ref # 1, From Ref # 2
Weeks 5, 6, 7, 8, 9, 10	Job Costing & Activity-based Costing	From Ref # 1
Weeks 11, 12	Process Costing	From Ref # 1
Weeks 13, 14, 15, 16	Decisions and Relevant Information	From Ref # 1

Mapping of Course Outcomes to Program Student Outcomes	Course Outcome Weight (Out of 100%)	Assessment method
Understand the building blocks of accounting: ethics, principles, assumptions, and the four financial statements and how they are prepared [1SLO4]	30%	
Understand how to cost products or services using Job costing, activity-based costing, and cost-volume-profit analysis [1SLO4]	30%	
Understand how cost accounting helps managers make better decisions [1SLO4]	40%	

Relationship to Program Student Outcomes (Out of 100%)

SLO1	SLO2	SLO3	SLO4	SLO5	SLO6	SLO7
			100			

Evaluation

Assessment Tool	Weight
first exam	30%
second exam	30%
final exam	40%