

Course Code: ACYCST1

Course Title: Introductory course to cost accounting and management

Course Description:

This course is the introductory course to cost accounting and management. It discusses cost terms, concepts, and behavior.

It deals with concepts applied in accounting for materials, labor, and overhead used in manufacturing operations using job order costing. Concepts and procedures used in activity-based costing and backflush costing are likewise discussed.

Department: Accountancy

Prescribed textbook:

- Horngren, C., Datar, S. & Rajan, M. (2015). *Cost Accounting: A Managerial Emphasis*, (15th ed.). Pearson Education, Inc.

Other references:

- Garrison, R.H., Noreen, E.W., & Brewer, P.C. (2021). *Managerial Accounting*. (17th ed.). McGraw-Hill.
- Blocher, E., Stout, D., Juras, P., & Cokins, G. (2016). *Cost Management: A Strategic Emphasis* (7th ed.). McGraw-Hill.
- Deleon, Jr. M., & Deleon, N. (2016). *Cost Accounting*, (2016 ed.). GIC Enterprises & Co., Inc., Manila, Philippines.
- Guerrero, P. (2018). *Cost Accounting: Principles and Procedural Application*, (2018 ed.). GIC Enterprises & Co., Inc., Manila, Philippines.
- Hansen, D., & Mowen, M. (2018). *Cornerstones of Cost Management* (4th ed.). Cengage Learnings Pte. Ltd.
- Hilton, R. (2017). *Managerial Accounting: Creating Value in a Dynamic Business Environment* (11th ed.). McGraw-Hill.
- Lanen, W., Anderson, S., & Maher, M. (2017). *Fundamentals of Cost Accounting* (5th ed.). McGraw-Hill.
- Vanderbeck, E., & Mitchell, M. (2016). *Principles of Cost Accounting* (17th ed.). Boston: Cengage Learning.

ONLINE RESOURCES:

- Horngren textbook website: <http://pearsonhighered.com>
- Blocher textbook website: <https://www.mheducation.com>
- Hansen textbook website: <https://www.cengage.com>