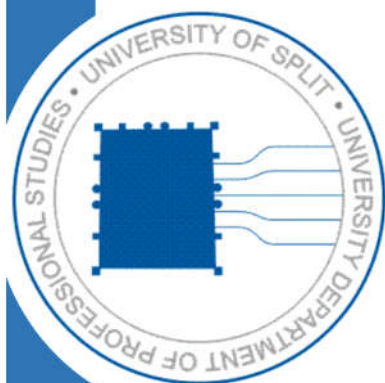


# Course syllabus

## Cost Accounting



COURSE DETAILS		
<b><i>Type of study programme</i></b>	Undergraduate professional study programme- 180 ECTS	
<b><i>Study programme</i></b>	ACCOUNTING AND FINANCE	
<b><i>Course title</i></b>	Cost Accounting	
<b><i>Course code</i></b>	SRF014	
<b><i>ECTS (Number of credits allocated)</i></b>	6	
<b><i>Course status</i></b>	Core	
<b><i>Year of study</i></b>	Second	
<b><i>Course Web site</i></b>	<a href="https://moodle.oss.unist.hr/course/category.php?id=21">https://moodle.oss.unist.hr/course/category.php?id=21</a>	
<b><i>Total lesson hours per semester</i></b>	Lectures	30
	Practical's	30
<b><i>Prerequisite(s)</i></b>	None	
<b><i>Lecturer(s)</i></b>	Ph. D. Petar Pepur, senior lecturer	

## COURSE DESCRIPTION

<b><i>Course Objectives:</i></b>	<ul style="list-style-type: none"> <li>• Explain the concept and role of cost accounting in the business management of manufacturing and non-manufacturing companies.</li> <li>• Define the costs and their impact on value creation in the manufacturing and non-manufacturing companies.</li> <li>• Use accounting methods of cost calculation.</li> </ul>
<b><i>Learning outcomes</i></b>  <b><i>On successful completion of this course, student should be able to:</i></b>	<ol style="list-style-type: none"> <li>1. Express the place and role of cost accounting in the modern economic environment,</li> <li>2. Select the costs according to their impact on business,</li> <li>3. Differentiate methods of schedule costs per unit of production,</li> <li>4. Differentiate methods of calculating stock consumption,</li> <li>5. Interpret the impact of the selected costs method,</li> <li>6. Identify the specifics of different costing methods,</li> </ol>
<b><i>Course content</i></b>	<p><b>Role of cost accounting</b> in business management, costs allocation and their impact on value creation. Concept and delineation of the cost, division of costs by different criteria.</p> <p><b>Cost accounting in manufacturing business</b>, Method of schedule indirect production costs per production unit. Method of calculating stocks consumption according to IAS-2, conceptual definition and role of stock according to HSFI-10 and IAS-2.</p> <p><b>Cost accounting in trade business</b> cost of stock in wholesale, evidence of receiving and issuing trading goods in wholesale, cost of stock in retail, evidence of receiving and issuing trading goods in retail, technique of stock calculation.</p> <p><b>Modern costing methodology</b>, QC method, ABC/ABM method, ABC method, TC method, LCC method.</p>

## CONSTRUCTIVE ALIGNMENT – Learning outcomes, teaching and assessment methods

Alignment of students activities with learning outcomes		
Activity	Student workload ECTS credits	Learning outcomes
<i>Lectures</i>	30 hours / 1 ECTS	1,2,3,4,5,6
<i>Practical's</i>	30 hours / 1 ECTS	2,3,4,5,6
<i>Mid-term exam</i>	45 hours / 1,5 ECTS	3,4,5,6
<i>Self-study</i>	45 hours / 1,5 ECTS	1,2,3,4,5,6
<i>Office hours and final exam</i>	30 hours / 1 ECTS	1,2,3,4,5,6
<b>TOTAL:</b>	<b>180 hours / 6 ECTS</b>	<b>1,2,3,4,5,6</b>

CONTINUOUS ASSESSMENT		
Continuous testing indicators	Performance $A_i$ (%)	Grade ratio $k_i$ (%)
<i>Class attendance</i>	70 - 100	10
<i>First mid-term exam</i>	50-100	40
<i>Second mid-term exam</i>	50-100	40
<i>Activity participation in class</i>	50-100	10

FINAL ASSESSMENT		
Testing indicators – final exam (first and second exam term)	Performance $A_i$ (%)	Grade ratio $k_i$ (%)
<i>Practical exam (written)</i>	50 - 100	50
<i>Theoretical exam (written and/or oral)</i>	50 - 100	50
Testing indicators – makeup exam (third and fourth exam term)	Performance $A_i$ (%)	Grade ratio $k_i$ (%)
<i>Practical exam (written)</i>	50 - 100	50
<i>Theoretical exam (written and/or oral)</i>	50 - 100	50

PERFORMANCE AND GRADE		
Percentage	Criteria	Grade
50% - 61%	<i>basic criteria met</i>	sufficient (2)
62% - 74%	<i>average performance with some errors</i>	good (3)
75% - 87%	<i>above average performance with minor errors</i>	very good (4)
88% - 100%	<i>outstanding performance</i>	outstanding (5)

### ADDITIONAL INFORMATION

Teaching materials for students (scripts, exercise collections, examples of solved exercises), teaching record, detailed course syllabus, application of e-learning, current information and all other data are available by MOODLE system to all students.