







## **Course Description – Curriculum**

**Subject:** 2601225 Cost Accounting

**COST ACCOUNTING** 

**Credits:** 3(3-0-6)

**Course Condition: Prerequisite:** 2601121

**Description:** Role of cost accounting on management; cost allocation concepts; cost accounting under job order, process and standard costing systems; cost accounting for material, labor, factory overhead, joint products and by-products; scrap, spoilage and defective goods.

