



جامعة كفر الشيخ

كلية التجارة

الفرقة الأولى/ شعبة اللغة الإنجليزية

الموضوعات البحثية المقترحة في مادة : Cost Accounting 1

يختار الطالب موضوع واحد فقط من الموضوعات التالية ليكتب فيها مقالة بحثية باللغة الإنجليزية تتناول العناصر الأساسية لكل موضوع مع استخدام الأمثلة والحالات العملية التوضيحية كلما كان ذلك ممكناً :

Use Examples and practical cases whenever possible:

1- Introduction to Cost Accounting and the Job Order Cost Cycle

- Classify manufacturing costs.
- Explain the inventories for a manufacturing business.
- Explain the purpose of cost accounting.
- Determine the type of cost accounting system.
- Identify the four steps in the typical operating cycle of a manufacturing business.
- Match the cost flow with the work flow in a manufacturing operation.
- Explain departmentalization and the relationship between production and service departments.
- Prepare a statement of cost of goods manufactured and income statement for manufacturing business.

2-Purchasing, Storing, and Issuing Materials

- Describe the primary features of most materials control systems.
- Explain the principles of internal control that should be present in materials purchasing procedures
- Compute the reorder point and the economic order quantity (EOQ).
- Prepare: a purchase Requisition -purchase order - a receiving report.
- Record the financial transactions normally encountered in materials purchasing procedures.
- Analyze and record transactions involving the receiving, storing, and issuing of materials.
- Explain the principles of internal control that should be present in materials issuance procedures



3- Controlling and Valuing Inventory

- Maintain a materials ledger using the FIFO, the LIFO, and the moving average costing method.
- Determine the value of inventory using:- the lower of cost or market by item
- the lower of total cost or total market - the lower of total cost or total market by group valuation method.
- Explain how a physical inventory is taken and Adjust for inventory shortages or overages.

4- Timekeeping and Payroll to Charging Labor Costs into Production

- Explain and demonstrate how to keep records of time worked by employees.
- Differentiate between overtime premium earnings and overtime earnings.
- Compute gross and net earnings of individual employees.
- Prepare a payroll register, including computations of gross earnings, taxes and other deductions, and net earnings of several employees.
- Prepare the journal entry to record employee earnings, deduction liabilities and payment of net pay to employees.
- Explain the function of a time ticket and how the analysis of time tickets and semimonthly payroll are prepared and used.
 - Post direct labor and indirect labor costs from the analysis of time tickets to job cost sheets and the analysis of semimonthly payroll to appropriate departmental overhead analysis Sheet.
- Prepare the monthly summary of factory wages.
- Prepare the entry to transfer direct and indirect labor costs to production.
- Determine and record the flow of costs into and out of the Factory Payroll Clearing account.
- Determine and record the various payroll taxes levied against the employer and the employer's costs for fringe benefits.



5-- Departmentalizing Overhead Costs and Setting Overhead Rates

- Classify and record manufacturing overhead costs by department to achieve control of overhead costs.
- Compute the basis for allocation of service department costs.
- Prepare a worksheet to prorate service department costs to other service departments and to the production departments.
- Prepare journal entries to record the distribution of overhead costs.
- Explain the purpose and theory of overhead application rates.
- Explain the considerations involved in selecting the period and basis and in determining whether single or departmental rates should be used in allocating overhead costs.
- Compute overhead application rates using a number of different bases.
- Prepare the worksheet for prorating estimated service department overhead to producing departments.
- Calculate the amounts of manufacturing overhead to be applied to specific jobs.
- Compute overhead allocation using activity based costing.

With best wishes

Prof. Reda saleh