



Education within the reach of all  
A ministry of Calvary Chapel-Port-au-Prince  
(509) 2209-5686 - [administration@uespoir.edu.ht](mailto:administration@uespoir.edu.ht) - [www.uespoir.edu.ht](http://www.uespoir.edu.ht)

## Syllabus

### Course Title

### MANAGEMENT ACCOUNTING I

**General Objective:** Enable students to understand and master the fundamental concepts of cost accounting and be capable of comparing general accounting, cost accounting, and managerial accounting.

**Specific Objectives:** After the course, students will be able to interpret, explain, and apply the fundamental concepts of Cost Accounting.

#### **Chapter I:** Introduction to Cost Accounting:

This chapter presents a comparison between general accounting and cost accounting, as well as between cost accounting and managerial accounting. It also covers planning and control, measuring net profit, applying cost accounting, efficiency and productivity, and relevant information.

#### **Chapter II:** Concepts of Cost Accounting:

This chapter explores costs, expenses, and losses, cost classification, the use of cost data, cost of production statement, and financial statements of an industrial enterprise.

#### **Chapter III:** Key Elements of Manufacturing Cost: Accounting and Control:

This chapter examines the key elements of manufacturing cost, including raw materials, direct labor, and manufacturing overhead. For each element, it describes definition and classification, accounting treatment, valuation methods, procedure, and control.

#### **Chapter IV:** Job Order Manufacturing:

This chapter discusses the job order cost accounting method and provides an illustration of this method. It also describes the job order cost sheet.

**EVALUATION:**

- Assignments
- Midterm Exam
- Final Exam.

