



UNITED VISION ACADEMY SDN BHD
(Company Registration No: 1229709-H)
No: 22-01, Jalan Pertama 1,
Pusat Perdagangan Danga Utama,
81300 Skudai. Johor Bahru. Johor. Malaysia
Email: cs@uvacademy.edu.my
Tel: +607-5578816 / +607-5576066

CERTIFICATE IN COST ACCOUNTING

3 Days Intensive Certificate In Cost Accounting

COURSE DESCRIPTION

Overview

In recent business environment, Cost Accounting is playing very important rules as to ensure the costing are controlled and the pricing (tenders) are reasonable set, as to ensure the businesses continuing profitable and sustainable.

This entry level program will enable participants to understand of what is cost accounting, it purposes and it cost classification. Lots of practices will be given and an examination will be conducted (optional) for obtaining the certificate.

Course Outcomes

At the end of the course, participants will be able to:

- Understand the fundamental of cost accounting, cost terms, with cost function, element and behavior.
- Differences between cost accounting and management accounting.
- Accounting for materials, labour and overheads.
- Methods of costing – Marginal, absorption and Activity based costing
- Introduction of budgeting and standard costing
- Decision making & calculation
- Introduction tp Management Information System
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Who Should Attend

- Accounts / Finance Executives
- Administration Executives / Admin Manager
- Costing Assistant / Costing Executive / Manager
- Credit Executives / Account Manager
- Sales and Marketing Executives
- General Clerks
- New entrepreneurs
- Directors, Operation professional / Finance Manager
- Corporate Planners and those who wish to obtain a good understanding on interpreting of full set of accounts.
- Interested parties with or without costing and /or accounting knowledge and wish to refresh their knowledge.



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Day 1 – 10.00am – 1.00pm, 2.00pm – 5.30pm

MODULE 1: INTRODUCTION TO COST ACCOUNTING

- The meaning and purpose of cost accounting in business
- Relationship between cost, Management and Financial Accounting
- Classification of costs by element, function and behavior
- Direct cost, indirect cost and prime cost
- Fixed and variable cost
- The control of costs

MODULE 2: ACCOUNTING FOR MATERIALS, LABOUR AND OVERHEADS

- Material costs
- Labour costs
- Overhead costs

MODULE 3: METHOD OF COSTING (I)

- Job and batch costing
- Price decision
- Marginal costing
- Breakeven analysis

QUESTIONS PRACTICES

- Costing exercise
- Marginal costing question.

Day 2 – 10.00am – 1.00pm, 2.00pm – 5.30pm

MODULE 4: METHOD OF COSTING (II)

- Absorption costing method
- Activity Based Costing method
- Differences between these costing method

MODULE 5: INTRODUCTION TO BUDGETING AND STANDARD COSTING

- The role of budgeting in financial planning and control
- Standard costing and variances

QUESTIONS PRACTICES

- Absorption costing
- Activity Based Costing



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Day 3 – 10.00am – 1.00pm, 2.00pm – 5.30pm

MODULE 6: DECISION MAKING

- Purpose of capital investment appraisal
- Method of calculation

MODULE 7: INTRODUCTION TO MANAGEMENT INFORMATION SYSTEMS

- Information needs of a business
- Internal and External information sources
- Computerizes accounting systems in brief
- Data and information security

EXAMINATION (2 HOURS)

TEACHER-STUDENT RATIO is 1:15

Course Fee Structure

Course fees	:	RM900.00
Material & Exam Fee	:	RM100.00
Registration Fee	:	RM100.00
Total Fees Payable	:	RM1,100.00

- Fees subject to change without prior notice, and fee is excluded foods and beverages
- Conducting weekly from 10.00am to 1.00PM, and 2.00pm to 5.30pm
- Classes can be splitting into half day basis, for 6 days to complete but within 3 months.
- Group discount 10% of course fee applied for 3 participants and above.
- Special group requests (in house or at Client's location) can be arranged within Malaysia and/or Singapore.
- Attendance Certificate will be issued upon completion of course
- Certification In Cost Accounting will be issued within 1 week upon passing the examination.