

**Course Code:** ACYCST2

**Course Title:** Follow-up course to Cost Accounting 1

**Course Description:**

This course is the follow-up course to Cost Accounting 1. It deals with the concepts applied in accounting for materials, labor, and overhead used in manufacturing operations under a process cost system. It discusses accounting for joint products and by-products, including income statement presentation. It also incorporates variance computations and analysis using standard costing.

**Department:** Accountancy

**Prescribed textbook:**

- Horngren, C., Datar, S. & Rajan, M. (2015). *Cost Accounting: A Managerial Emphasis*, (15th ed.). Pearson Education, Inc.

**Other references:**

- Garrison, R.H., Noreen, E.W., & Brewer, P.C. (2021). *Managerial Accounting*. (17th ed.). McGraw-Hill.
- Blocher, E., Stout, D., Juras, P., & Cokins, G. (2016). *Cost Management: A Strategic Emphasis* (7th ed.). McGraw-Hill.
- Deleon, Jr. M., & Deleon, N. (2016). *Cost Accounting*, (2016 ed.). GIC Enterprises & Co., Inc., Manila, Philippines.
- Guerrero, P. (2018). *Cost Accounting: Principles and Procedural Application*, (2018 ed.). GIC Enterprises & Co., Inc., Manila, Philippines.
- Hansen, D., & Mowen, M. (2018). *Cornerstones of Cost Management* (4th ed.). Cengage Learnings Pte. Ltd.
- Hilton, R. (2017). *Managerial Accounting: Creating Value in a Dynamic Business Environment* (11th ed.). McGraw-Hill.
- Lanen, W., Anderson, S., & Maher, M. (2017). *Fundamentals of Cost Accounting* (5th ed.). McGraw-Hill.
- Vanderbeck, E., & Mitchell, M. (2016). *Principles of Cost Accounting* (17th ed.). Boston: Cengage Learning.

**ONLINE RESOURCES:**

- Horngren textbook website: <http://pearsonhighered.com>
- Blocher textbook website: <https://www.mheducation.com>
- Hansen textbook website: <https://www.cengage.com>