



Ashraf Abdel Ghani
Professional Education & Training



Professional Cost Accountant

Introduction

Cost Accounting is a critical branch of **Managerial Accounting** that provides the essential financial intelligence needed for internal decision-making within organization. The course moves beyond external reporting (like Financial Accounting) to focus entirely on measuring, analyzing, and controlling costs and expenses incurred in operations.

Summary of Core Topics

- **Fundamentals Cost Behavior:** Differentiating **Fixed vs. Variable** costs and **Direct vs. In-direct** costs. Includes defining cost terms, objectives, and the distinction between Cost and Financial Accounting.
- **Cost Accumulation Methods:** Mastering **Job Order Costing** (for unique jobs) and **Process Costing** (for mass production). Covers allocating costs (materials, labor, overhead) to products/services.

Summary of Core Topics

- **Advanced Techniques - Activity-Based Costing (ABC):** Allocating overhead based on the activities that drive costs. Includes new systems like Quality Costs and Product Life Cycle Costing.
- **Planning & Control - CVP Analysis:** Calculating the **Break-Even Point** and target profit.
- **Standard Costing & Variance Analysis:** Setting cost benchmarks and analyzing deviations (variances) to control efficiency.
- **Budgeting and Managerial Decisions:** (Make or Buy, Special Orders, other cost-based decisions).

Benefits

- **Highly Professional Instructors:** Access to highly professional and experienced instructors
- **Interactive Learning Tools**
- **Recorded Lectures:** Recorded lectures (audio / video) are provided for easy review during your study
- **Robust Online Platform** (comprehensive practice exams and exercises).
- **Dedicated Support Team:** A dedicated support team ready to answer all inquiries and questions.
- **Case Studies:** Solving real-world case studies and practical models (or: practical examples) to maximize your benefit and application skills.

Outcomes

- **Foundational Knowledge - Cost Classification:** Ability to accurately classify costs (e.g., Fixed vs. Variable, Direct vs. In-direct, Product vs. Period Costs) to understand cost behavior.
- **Product Costing Accurate Cost Determiner:** Proficiency in using traditional methods like Job Order Costing (for unique jobs) and Process Costing (for mass production) to calculate the actual unit cost.
- **Advanced Analysis – Efficiency:** Mastery of Standard Costing and Variance Analysis to set performance benchmarks, identify deviations (variances), and pinpoint operational inefficiencies.

Exam Structure and Details

- The candidate will be required to sit for an assessment exam to be taken within one month after the course.

Mr. Ahmed Khairy



**Accounting
Manager & A
Freelance CMA
instructor**

- Ain Sham University – Faculty of commerce Bachelor of Business Accounting .
- CMA Holder & Active IMA Member.
- MSc. In Managerial Accounting & Costing.
- Post Graduate Studies in Financial Accounting ,
- 25 years of practical & academic experience in Accounting , finance , and taxation
- KPMG/Intercom enterprises/Al Kharafi Group/IBS academy.

Contact Information

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Thank You!

