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Course: Cost Accounting and Management

Code	City	Hotel	Start	End	Price	Language - Hours
FA-881	Tunisia	Hotel Meeting Room	2026-04-20	2026-04-24	3450 €	En - 25

Course Introduction

Cost Accounting and Management are essential tools for organizations aiming to control costs, improve operational efficiency, and make informed strategic decisions. This program provides participants with a comprehensive understanding of cost concepts, cost systems, cost control, and their integration into management decision-making.

General Objective

To equip participants with advanced knowledge and practical skills in applying cost accounting and cost management techniques to support decision-making, improve efficiency, and achieve organizational objectives.

Course Objectives

- Understand the principles and concepts of cost accounting.
- Apply different cost accumulation and allocation methods.
- Prepare and analyze cost reports for internal decision-making.
- Apply cost control techniques to enhance organizational efficiency.
- Support strategic decisions using relevant cost and management information.



Target Audience

- Cost Accountants
- Management Accountants
- Financial Controllers
- Budget Analysts
- Finance Managers
- Project Managers involved in cost planning
- Auditors and Consultants
- Anyone involved in finance, accounting, or business decision-making

Course Content

Day 1: Introduction to Cost Accounting

- Role and Importance of Cost Accounting
- Difference between Financial and Cost Accounting
- Cost Classification (Direct vs. Indirect, Fixed vs. Variable)
- Cost Behavior and Cost Structures
- Elements of Cost (Material, Labor, Overhead)
- Workshop: Classifying Costs for Decision Making

Day 2: Costing Systems

- Job Order Costing
- Process Costing
- Activity-Based Costing (ABC)
- Selecting the Appropriate Costing System
- Case Study: Applying Costing Systems in Different Industries
- Exercise: Preparing Cost Sheets



Day 3: Cost Analysis and Cost Control

- Break-even Analysis
- Contribution Margin and Cost-Volume-Profit Analysis
- Cost Control vs. Cost Reduction
- Standard Costing and Variance Analysis
- Workshop: Cost Control Techniques in Practice

Day 4: Management Decision-Making using Cost Information

- Relevant Costs for Decision-Making
- Make or Buy Decisions
- Pricing Decisions Based on Costs
- Budgeting and Forecasting using Cost Information
- Case Study: Management Decision Scenario
- Group Discussion: Improving Decision-Making with Cost Data

Day 5: Advanced Topics in Cost Management

- Target Costing
- Life-Cycle Costing
- Kaizen Costing and Continuous Improvement
- Integrating Cost Accounting with Performance Management
- Preparing Cost Reports for Senior Management



The Scandinavian Academy for Training and Development adopts the latest scientific and professional methodologies in training and human resource development, aiming to enhance the efficiency of individuals and organizations. Training programs are delivered through a comprehensive approach that includes:

- Theoretical lectures supported by PowerPoint presentations and visual materials (videos and short films).
- Scientific evaluation of participants before and after the program to measure progress and knowledge acquisition.
- Brainstorming sessions and practical role-playing to simulate real-life scenarios.
- Case studies tailored to align with the training content and participants work nature.
- Assessment tests conducted at the end of the program to evaluate the achievement of training objectives.

Each participant receives the training material (both theoretical and practical) in printed form and saved on a CD or flash drive. Detailed reports, including attendance records, final results, and overall program evaluations, are also provided.

Training materials are prepared professionally by a team of experts and specialists in various fields. At the end of the program, participants are awarded a professional attendance certificate, signed and accredited by the Scandinavian Academy for Training and Development.

Program Timings:

- 9:00 AM to 2:00 PM in Arab cities.
- 10:00 AM to 3:00 PM in European and Asian cities.

The program includes:

- A daily buffet provided during the sessions to ensure participants comfort.