Grid to illustrate the topics covered in each cost accounting case study

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| **Topics** | **Learning Elements to be covered**  | **Case 1** | **Case 2** | **Case 3** |
| (A) Cost Classification | (i) Distinguish between direct and indirect costs. | ✓ |  |  |
| (ii) Distinguish among fixed, semi-variable and variable costs. | ✓ |  |  |
| (iii) Distinguish between factory and administrative overheads. | ✓ |  |  |
| (B) Absorption Costing | (i) Compute and apply the Predetermined Overhead Absorption Rate (POAR). |  | ✓ |  |
| (ii) Charge over and under-absorption of overheads to cost of goods sold. |  | ✓ |  |
| (iii) Prepare income statement using absorption costing. |  | ✓ |  |
| (C) Cost-volume-profit analysis | Perform cost-volume-profit analysis for multiple products. |  |  | ✓ |