

**Ministry of Higher Education and Scientific Research**  
**Scientific Supervision and Evaluation Authority**  
**Department of Quality Assurance and Academic Accreditation**

**Academic Program Description Form for Colleges and Institutes**

**University: of Warith Al.anbiyaa**

**Faculty/Institute: Management and Economics**

**Scientific Department: Accounting**

**File Filling Date: 3/3/ 2025**

**Signature:**

**Head of Department Name: : A.M.Dr. Mohammed Majid Al-Hamdani**

**Signature:**

**Scientific assistant Name: Dr. Hussein Alaa Maatouk**

**Date:**

**Date:**

**Teaching Name: Assistant teacher.ayat mohammed najm**

**Check the file before**

**Division of Quality Assurance and University Performance**

**Name of the Director of the Quality Assurance and University  
Performance Division:**

**Date:**

**Signature:**

## **Ratification of the Dean**

**A. Dr. Awad Kazem al-Khalidi**

### **Course Description Form**

#### **Course Description**

**Cost accounting: a branch of accounting that is concerned with the compilation, recording and tabulation of cost data in order to provide cost information, used by management for planning, control and decision-making purposes, and also helps in the preparation of financial statements.**

Faculty of management and economics / Warith University of the prophets	1. Educational institution
Business Administration	2. Scientific Department / Center
Advanced Cost Accounting 1	3. Course Name/Code
Face-to-face attendance in the classroom	4. Available Attendance Forms
Academic Year: 2024-2025	5. Semester 2
75 hours theoretical and practical	6. Number of Credit Hours (Total)
3/ 3 / 2025	7. The history of preparation of this description
8. Course Objectives:	

Course objectives: to prepare the student in the Department of Business Administration and make him able to prepare, understand and interpret the data used in making administrative decisions, assist in cost control operations, identify deviations and their causes, and assist in cost reduction operations.

1. understand cost accounting terminology

2. assistance in cost element control processes

3-interpretation of the data used in the administrative decision-making process

4. assistance in cost reduction processes

## 9. Course Outcomes and Methods of Teaching, Learning and Assessment

### A- Cognitive objectives

The cost accountant seeks to achieve a set of objectives, the most important of which are:

- Cost behavior analysis.
- Provide data that would help in the completion of the various functions of the facility.
- Participate in making decisions related to the study of proposed projects and the search for projects with the lowest cost and good specifications.
- The use of costing techniques that will help in the completion of various tasks.

### B - Skills objectives of the course.

To reach the objectives of the facility and accomplish its various functions, as far as the cost accountant is concerned, he plays a key role in the processes of analyzing cost figures and studying their various tabs in a way that helps in the planning processes, as well as analyzing the various deviations with cost elements and finding solutions to address them.

### Teaching and learning methods

1. Giving lectures, dialogue with students and discussing them directly.
2. Use modern techniques to illustrate shapes, drawings and diagrams related to the material.
3. Focus on students' participation in the lecture by asking questions.
4. Adopt homework to solve various problems.

### Evaluation methods

1- Oral questions and class participations. 2- Practical tests. 3- Monthly, quarterly and final exams.
C. Emotional and value goals 1- Enhancing the ability to deduce and logically analyze scientific phenomena related to the analysis of various cost figures. 2- Enhancing students' confidence in their abilities. 3- Developing accuracy and the ability to analyze and search for the reasons for the occurrence of deviations that occur as a result of the comparison between the actual and standard cost.
Teaching and learning methods
1. Understand cost accounting and its developments with knowledge of how to calculate production costs . 2. Understanding and accounting for cost elements (materials, wages, other) 3. How to make practical use of the compilation of cost data in cost systems. 4. Knowledge of the methods of preparing cost lists.
Evaluation methods
Oral Questions, general questions, daily exams
Main references ( sources ) 1-Cost Accounting / Dr. Salah Mahdi al-kawaz

9-course structure

Ministerial vocabulary for advanced cost accounting for the 3ed stage - Business Administration department.

evaluation method	subject teaching method	unit name	learning outputs	learning outputs	Weekly hours required
	Discussions	Control and accounting for the cost of services		3	1
	Discussions, explaining examples and solving exercises	The method of total distribution		3	2
	Discussions, explaining examples and solving exercises	Method of unilateral distribution		3	3
	Discussions	Accounting for indirect industrial costs		3	4
	Discussions,	Accounting for indirect industrial costs		3	5
	Discussions	The system of costs of production orders		3	6
	Discussions,	Accounting for production orders		3	7
	Discussions, explaining examples and solving exercises	Practical examples		3	8
			EXAM	3	9
	Discussions,	The system of costs of production stages		3	10
	Discussions	Accounting treatment in the system of costs of production stages		3	11
	Discussions, explaining examples and solving exercises	Steps to implement the system of costs of production stages		3	12
	Discussions	Methods for determining and accumulating costs		3	13
	Explain examples and solve exercises	1-the total cost method . 2. variable cost method		3	14
			EXAM	3	15

10.Course Development Plan
1. Adding new topics in cost accounting related to the main article

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**Assistant teacher Ayat Mohammad Najm**  
**Department of Business Administration**