**Ministry of Higher Education and Scientific Research**

**Supervision and Scientific Evaluation Body**

**Quality Assurance and Academic Accreditation Office**

**Course Description Sample**

**Subject: ------------------------------**

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| This course description provides a brief survey of the most important characteristics, expected learning output, showing whether students have made full use f the learning opportunities. These characteristics have to be matched with the description of the program. |

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| 1. Educational Institution | Shatt Al-Arab University |
| 2. Department / Center | Accounting |
| 3. Course Title /Code | Advance Cost accounting 2 |
| 4. Lecturer Name |  |
| 5. Type of Teaching | Attendance |
| 6. Academic Year /Term | second |
| 7. Total No. of Teaching Hours | 60 |
| 8. Date f Preparing this Course Description | 16/9/2024 |

9. **Course Objectives: The objectives of the course are:**

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| 1. To introduce standard costs and describe the function of standard costing. |
| 1. To explain the setting of standards for cost elements and provide students with knowledge of the importance of standards in identifying sales variances. |
| 1. To enable graduates to acquire the ability to calculate variances for sales, as well as fixed and flexible budgets. |
| 1. To equip graduates with skills in identifying the types of variances, whether favorable or unfavorable for the organization. |
| 1. To develop graduates' skills in calculating variances and distinguishing between fixed and flexible budgets. |

10. **Course Output, Methodology and Evaluation**

(A) **Cognitive Objectives**

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| A1- Introduce students to the concept and importance of advanced cost accounting. |
| A2- Familiarize students with the importance of identifying sales-related variances. |
| A3- Introduce students to the concept and characteristics of fixed and flexible budgets. |
| A4- Explain the method for calculating variances in fixed and flexible budgets. |
| A5- Demonstrate how to calculate sales-related variances and distinguish between favorable and unfavorable variances. |
| A6- Enable students to apply their academic skills in the field of advanced cost accounting. |

(B) **Skill Objectives Related to the Program**:

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| B1- Scientific skills in applying advanced cost accounting in organizations. |
| B2- Leadership skills in implementing principles and applications of standard cost accounting. |
| B3- Skills in addressing managerial challenges and providing accurate, non-misleading accounting information. |
| B4- Skills to contribute to the administrative decision-making process by providing management with relevant information on product costs and variances related to costs and sales. |

**Methods of Teaching and Learning**

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| 1. Presenting and discussing pre-prepared lectures. |
| 1. Dividing students into groups to discuss the practical aspects of exercises. |
| 1. Using modern presentation equipment for lectures. |
| 1. Assigning students homework to solve a set of exercises. |

**Methods of Evaluation**

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| a. oral examinations. |
| b. Monthly exams. |
| c. Daily quizzes. |
| d. Attendance and commitment of students to the lecture. |

(C) **Sentimental and Value Objectives**

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| a. Student participation in the lecture. |
| b. Student participation in college activities. |
| c. The student listens to the teacher's explanation. |
| d. The student's interest in the lecture and his interaction. |

**Methods of Teaching and Learning**

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| Class interaction with its sub-skills such as: (preparation, introduction, use of questions, reinforcement, silence, containment and follow-up, teaching methods) |
| a. preparation, introduction. |
| c. use of questions, reinforcement, |
| d. silence, containment. |
| e. follow-up, teaching methods. |

**Methods of Evaluation**

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| Tests are one of the most important means of evaluation in educational institutions, in addition to direct evaluation between the teacher and the student, because it helps the teacher to identify weaknesses and strengths in the performance of his work. |
| a. Daily quizzes. |
| b. Classroom discussions and commitment to ethics and sublime values. |
| c. Special marks for class activities. |
| d. Monthly and quarterly evaluation. |

D) **General and Qualitative Skills (other skills related to the ability of employment and personal development)**

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| 1. Enabling students to acquire skills and qualifications in calculating standard costs. |
| 1. Helping students develop creative thinking and brainstorming abilities in calculating standard cost variances. |
| 1. Assisting students in using modern methods to analyze the four levels of sales variances. |
| 1. Enabling students to provide general cost information, with a focus on sales variances, to support strategic decision-making within the organization. |

11. **Course Structure**

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| **Week** | **No of Hours** | **Required Learning Output** | **Title of Subject** | **Teaching Method** | **Evaluation** |
| 1 | **4** | understanding the material | The concept and definition of analyzing sales levels for a single product. | - lectures  - case study  -discussions | - oral tests  -questions |
| 2 | **4** | understanding the material | Calculating fixed budget variance by determining operating income for the budget. | - lectures  - case study  -discussions | - oral tests  -questions |
| 3 | **4** | understanding the material | The concept and definition of flexible budget variance for a single product. | - lectures  - case study  -discussions | - oral tests  -questions |
| 4 | **4** | understanding the material | Understanding the mechanism for calculating flexible budget variance and sales volume variance. | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 5 | **4** | understanding the material | Understanding the mechanism for calculating sales price variance for a single product. | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 6 | **4** | understanding the material | Understanding the mechanism for calculating market share variance and market size variance for a single product. | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 7 | **4** | understanding the material | The concept and analysis of sales variance for multiple products. | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 8 | **4** | understanding the material | Understanding the mechanism for calculating fixed budget variance for multiple products. | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 9 | **4** | understanding the material | Understanding the mechanism for calculating sales volume variance and sales mix variance for multiple products. | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 10 | **4** | understanding the material | Understanding the mechanism for calculating sales quantity variance, market share variance, and market size variance for multiple products. | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 11 | **4** | understanding the material | The concept and definition of activity-based costing and the steps to develop activity-based costs. | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 12 | **4** | understanding the material | Calculating product cost based on activities and determining the cost allocation rate for each activity. | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 13 | **4** | understanding the material | Comparing activity-based costing with the traditional costing system. | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 14 | **4** | understanding the material | The concept and definition of just-in-time (JIT) production and the elements of JIT production. | - lectures  - case study  -discussions | - lectures  - case study  -discussions |
| 15 | **4** | understanding the material | Understanding the concept of backflush costing and the mechanism for recording journal entries. | - lectures  - case study  -discussions | - lectures  - case study  -discussions |

12.**Infrastructure**

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| a. Textbooks | **Advance Cost Accounting : planning & Control, Prof.Dr. Hashim Ali Hashim , University of Basra ,First Edition 2019** |
| b. References | **\*Horngren . etal,(Cost Accounting ,Managerial Emphasis ) prentice hall , 2015** |
| c. Recommended books and periodicals (journals, reports, etc.) | **\*Foster.etal, ( Cost Accounting ,A managerial Emphasis ) thirteen edition , prentice hall ,2009** |
| d. Electronic references, internet websites, etc |  |

13. **The Plan of Improving the Course**

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| Continuous communication in developing the curriculum based on recent versions of books, references and periodicals related to accounting science and its branches as a service activity and an accounting information system. |
| 1. Studying the labor market needs, whether for industrial, service, or commercial establishments. |
| 1. Reviewing scientific journals and books, both locally and internationally. |
| 1. Exploring the experiences of developed countries regarding recent advancements in advanced cost accounting. |