**Ministry of Higher Education and Scientific Research**

**Supervision and Scientific Evaluation Body**

**Quality Assurance and Academic Accreditation Office**

**Course description**

**Subject: ------- Cost Accounting -----------------------**

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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 College |
| 2. Department / Center | Business and administration department |
| 3. Course Title /Code | **Cost Accounting |BA314** |
| 4. Lecturer Name | M.M. Wissam Nouri Abd Al Hussein |
| 5. Type of Teaching | Attendance |
| 6. Academic Year /Term | The first course, the second stage |
| 7. Total No. of Teaching Hours | 30 hours |
| 8. Date f Preparing this Course Description | 19-9-2023 |

9. **Objectives of the intermediate accounting course**

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| a. Providing students with the most important principles and basics of cost accounting---. |
| B. Teaching students how to apply --- Cost Accounting---------------- |
| C. Providing graduates with the necessary knowledge about -------- cost accounting------------- |
| Dr.. Improving administrative skills in the field of cost accounting management -----------. |
| H. Providing graduates with creative teaching and learning skills in the field of cost accounting. |

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

 (A) **Cognitive Objectives**

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| a. Enabling the student to acquire knowledge and arts ---- Cost Accounting Management----------------. |
| B. Introducing students to how to enhance their personal knowledge. |
| C. Helping students gain knowledge in the art of ----------- Cost Accounting---. |
| Dr.. Enabling students to hone their skills in a dynamic work environment. |
| H. Enabling students to invest their scientific abilities in their workplaces within the scope of --------- Cost Accounting Department --------. |
| And the. Helping students obtain the knowledge necessary to solve cost accounting problems------. |

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

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| a. Scientific skills |
| B. Driving skills |
| C. Skills related to business challenges in cost accounting |

**Methods of Teaching and Learning**

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| a. Using already- prepared lectures. |
| b. Using up-to-date data shows. |
| c. Adopting group discussions. |

**Methods of Evaluation**

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| a. Oral tests |
| b. Monthly tests |
| c. Daily quizzes |
| d. Students' Regular Attendance |

 (C) **Sentimental and Value Objectives**

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| a. Realizing ethical objectives. |
| b. Commitment to university traditions. |
| c. Compliance with the University Instructions and the Ministry Regulations. |
| d. Promoting students' personal abilities in educational scopes and how to behave well with others.  |

**Methods of Teaching and Learning**

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| a. Lectures on university instructions. |
| b. Educational guidance lectures. |
| c. Continuous directing. |
| d. Visiting State and private institutions. |
| e. Showing practical cases. |

**Methods of Evaluation**

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| 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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| a. Enabling students to acquire the skill and art of cost accounting --------------- |
| B. Enabling students to apply creative thinking in cost accounting ------ |
| C. Enabling students to use modern methods of analysis and conclusions. |
| D. Enable students to ------- matters related to cost accounting------- |

11. **Course Structure**

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| --- | --- | --- | --- | --- | --- | --- |
| **Week** | **No of Hours** | **the date** | **Required Learning Output** | **Title of Subject** | **Teaching Method** | **Evaluation** |
| 1 | 2 | **29|1|2024** | understanding the material | Classification of costs | - lectures- case study-discussions | - oral tests-questions |
| 2 | 2 | **4|2|2024** | understanding the material | Classification of costs | - lectures- case study-discussions | - oral tests-questions |
| 3 | 2 | **11|2|2024** | understanding the material | Classification of costs | - lectures- case study-discussions | - oral tests-questions |
| 4 | 2 | **18|2|2024** | understanding the material | Merchandise inventory | - lectures- case study-discussions | - lectures- case study-discussions |
| 5 | 2 | **25|2|2024** | understanding the material | Merchandise inventory | - lectures- case study-discussions | - lectures- case study-discussions |
| 6 | 2 | **3|3|2024** | understanding the material | Merchandise inventory | - lectures- case study-discussions | - lectures- case study-discussions |
| 7 | 2 | **10|3|2024** | understanding the material | Merchandise inventory | - lectures- case study-discussions | - lectures- case study-discussions |
| 8 | 2 | **17|3|2024** | understanding the material | Monthly exam | - lectures- case study-discussions | - lectures- case study-discussions |
| 9 | 2 | **24|3|2024** | understanding the material | Control and accounting for materials | - lectures- case study-discussions | - lectures- case study-discussions |
| 10 | 2 | **31|3|2024** | understanding the material | Control and accounting for materials | - lectures- case study-discussions | - lectures- case study-discussions |
| 11 | 2 | **7|4|2024** | understanding the material | Control and accounting of wages | - lectures- case study-discussions | - lectures- case study-discussions |
| 12 | 2 | **14|4|2024** | understanding the material | Control and accounting of wages | - lectures- case study-discussions | - lectures- case study-discussions |
| 13 | 2 | **17|4|2024** | understanding the material | Control and accounting for indirect industrial costs | - lectures- case study-discussions | - lectures- case study-discussions |
| 14 | 2 | **24|4|2024** | understanding the material | Control and accounting for indirect industrial costs | - lectures- case study-discussions | - lectures- case study-discussions |
| 15 |  |  | understanding the material | End of course exam | - lectures- case study-discussions | - lectures- case study-discussions |

12.**Infrastructure**

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| a. Textbooks | Dr. Bushra Al-Taie |
| b. References | 1-Prof. Dr. Talal Al-Jajjawi 2- Prof. Dr.. Haider Al Masoudi |
| c. Recommended books and periodicals (journals, reports, etc.) | Scientific and specialized journals in accounting |
| d. Electronic references, internet websites, etc | Websites specialized in financial accounting |

. Curriculum development plan: Adding vocabulary about (intermediate accounting).

To achieve more and more sobriety in the curriculum by a rate not exceeding 5-10%.

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

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| a. Study the needs of the financial market. |
| b. Learn about the experiences of other countries in the field of accounting --------. |
| c. Be aware of research works published in national and international journals in the field of financial accounting--- |