

**Ministry of Higher Education and Scientific Research**

**Supervision and Scientific Evaluation Body**

**Quality Assurance and Academic Accreditation Office**

**Course Description Sample**

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

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

1. Educational Institution	Shatt Al-Arab University College
2. Department / Center	Accounting
3. Course Title /Code	Cost accounting
4. Lecturer Name	Mohammed Abdouledha Majeed
5. Type of Teaching	Attendance
6. Academic Year /Term	2024/2025 Secound
7. Total No. of Teaching Hours	75
8. Date of Preparing this Course Description	<b>10/9/2024</b>

**9. Course Objectives**

a. - Providing the student with the most important principles and basics of cost accounting .
b. Providing the student with how to apply cost accounting in industrial companies.
c. Introducing cost accounting and explaining its importance in developing a theoretical and

practical framework for its use
d. Teaching the student how to calculate the cost of a good or service and record financial operations in the accounting records.
e. Introducing the student to the financial statements produced by industrial companies at the end of the financial period.

## 10. Course Output, Methodology and Evaluation

### (A) Cognitive Objectives

a. Definition of accounting as the science and art of recording financial transactions in records.
b. Definition of accounting as an accounting information system.
c. Recording daily entries in the accounting records.
d. Post the financial operations to the ledger record.
e. Classification, classification and summarization of accounts.
f. How to prepare cost accounts, methods of calculating the cost of production, and methods of loading production elements.

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

a. Recording financial operations in the general journal and ledger record.
b. Introducing the accounting cycle and production control accounts.
c. Handling of finished goods and under operation and their cost.
d. Treatment of natural damage and abnormal damage.

### Methods of Teaching and Learning

a. Learning through weekly lectures (my attendance).
b. Opening a class room for cost accounting and communicating with students.
c. Conducting exams and surprise tests for students in attendance.

d. Conducting monthly exams and the first course.
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### **Methods of Evaluation**

a. oral examinations.
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b. Monthly exams.
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c. Daily quizzes.
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d. Attendance and commitment of students to the lecture.
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### **(C) Sentimental and Value Objectives**

a. Student participation in the lecture.
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b. Student participation in college activities.
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c. The student listens to the teacher's explanation.
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d. The student's interest in the lecture and his interaction.
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### **Methods of Teaching and Learning**

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

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.
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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)**

a. Developing the mental abilities of the student through participation.
b. Develop the student's skill abilities through practical assignment.
c. Dealing with the means of communication on the Internet.
d. Communicating with students and solving their problems related to the subject through a personal interview.

**11. Course Structure**

Week	No of Hours	Required Learning Output	Title of Subject	Teaching Method	Evaluation
1	5	understanding the material	<b>The origin and development of accounting</b>	- lectures - case study -discussions	- oral tests -questions
2	5	understanding the material	<b>The concept and definition of cost accounting</b>	- lectures - case study -discussions	- oral tests -questions
3	5	understanding the material	<b>Cost Accounting</b>	- lectures	- oral tests

			<b>Objectives</b>	- case study -discussions	-questions
4	<b>5</b>	understanding the material	<b>Cost accounting uses</b>	- lectures - case study -discussions	- lectures - case study -discussions
5	<b>5</b>	understanding the material	<b>Relationship of cost accounting to other accounting branch</b>	- lectures - case study -discussions	- lectures - case study -discussions
6	<b>5</b>	understanding the material	<b>Costing system design rules and integration between the costing system and the financial accounting system</b>	- lectures - case study -discussions	- lectures - case study -discussions
7	<b>5</b>	understanding the material	<b>Cost classification concepts and methods of measurement</b>	- lectures - case study -discussions	- lectures - case study -discussions
8	<b>5</b>	understanding the material	<b>Cost Accounting Theories overall theory</b>	- lectures - case study -discussions	- lectures - case study -discussions

9	5	understanding the material	<b>Cost Accounting Theories</b> <b>direct theory</b>	- lectures - case study -discussions	- lectures - case study -discussions
10	5	understanding the material	<b>Cost Accounting Theories</b> <b>variable theory</b>	- lectures - case study -discussions	- lectures - case study -discussions
11	5	understanding the material	<b>Cost Accounting Theories</b> <b>exploited theory</b>	- lectures - case study -discussions	- lectures - case study -discussions
12	5	understanding the material	<b>Controlling the elements of costs</b>	- lectures - case study -discussions	- lectures - case study -discussions
13	5	understanding the material	<b>cost accounting systems</b>	- lectures - case study -discussions	- lectures - case study -discussions
14	5	understanding the material	<b>Production order costing system</b>	- lectures - case study -discussions	- lectures - case study -discussions
15	5	understanding the material	<b>Costing system for production stages</b>	- lectures - case study -discussions	- lectures - case study -discussions

## 12.Infrastructure

a. Textbooks	Cost accounting / dr. Salah Mahdi Al-Kawaz / 2020.
b. References	Principles of cost accounting / dr. Mohamed Tayseer Abdel Hakim / 2018
c. Recommended books and periodicals (journals, reports, etc.)	Cost accounting systems / dr. Muhammad Abada Nouman / 2016.
d. Electronic references, internet websites, etc	Website (Scholar Library)  <a href="http://alqashi.com/wp/?page_id=801">http://alqashi.com/wp/?page_id=801</a> Thaher Al-Qushi Library.

### 13. The Plan of Improving the Course

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.
a. Studying labor market needs.
b. Recent publications of books.
c. references and periodicals related to accounting science and its branches.