وزارة التعليم العالي والبحث العلمي

جـــهاز الإشـــراف والتقـويم العلـمي

قسم ضمان الجودة والاعتماد الأكاديمي

استمارة وصف البرنامج الأكاديمي للكليات والمعاهد

للعام الدراسي 2025-2026

الجامعة : جامعة شط العرب

الكلية /المعهد : كلية الادارة والاقتصاد

القسم العلمي : ادارة الاعمال

تاريخ ملء الملف :2025/9/1

التوقيع :

اسم رئيس القسم : د. زين العابدين جاسم محمد

التاريخ 2025/9/1

التوقيع :

اسم المعاون العلمي :د.علاء عبدالوهاب حسون

التاريخ :2025/9/1

دقق الملف من قبل

شعبة ضمان الجودة والأداء الجامعي

اسم مدير شعبة ضمان الجودة والأداء الجامعي: م م وفاء سعيد حسن

التاريخ 2025/9/1

التوقيع

م.م وفاء سعيد حسن

الأستاذ الدكتور محمد عبود طاهر المظلوم

جامعة شط العرب

مصادقة السيد عميد الكلية

Ministry of Higher Education and Scientific Research

Supervision and Scientific Evaluation Body

Quality Assurance and Academic Accreditation Office

Course description

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 f the learning opportunities. These characteristics have to be matched with the description of the program.

1. Educational Institution	College of Management and Economics
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	1-9-2025

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

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**

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**:

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

Methods of Teaching and Learning

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

Methods of Evaluation

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

(C) **Sentimental and Value Objectives**

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

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

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. 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**

Week	No of Hours	the date	Required Learning Output	Title of Subject	Teaching Method	Evaluation
1	2	19|9|2025	understanding the material	Classification of costs	- lectures - case study -discussions	- oral tests -questions
2	2	26|9|2025	understanding the material	Classification of costs	- lectures - case study -discussions	- oral tests -questions
3	2	3|10|2025	understanding the material	Classification of costs	- lectures - case study -discussions	- oral tests -questions
4	2	10|10|2025	understanding the material	Merchandise inventory	- lectures - case study -discussions	- lectures - case study -discussions
5	2	17|10|2025	understanding the material	Merchandise inventory	- lectures - case study -discussions	- lectures - case study -discussions
6	2	24|10|2025	understanding the material	Merchandise inventory	- lectures - case study -discussions	- lectures - case study -discussions
7	2	31|10|2025	understanding the material	Merchandise inventory	- lectures - case study -discussions	- lectures - case study -discussions
8	2	7|11|2025	understanding the material	Monthly exam	- lectures - case study -discussions	- lectures - case study -discussions
9	2	14|11|2025	understanding the material	Control and accounting for materials	- lectures - case study -discussions	- lectures - case study -discussions
10	2	21|11|2025	understanding the material	Control and accounting for materials	- lectures - case study -discussions	- lectures - case study -discussions
11	2	28|11|2025	understanding the material	Control and accounting of wages	- lectures - case study -discussions	- lectures - case study -discussions
12	2	5|12|2025	understanding the material	Control and accounting of	- lectures - case study	- lectures - case study

				wages	-discussions	-discussions
13	2	12|12|2025	understanding the material	Control and accounting for indirect industrial costs	- lectures - case study -discussions	- lectures - case study -discussions
14	2	19|12|2025	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**

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**

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---

مدرس المادة

م.م وسام نوري

د. زين العابدين

رئيس قسم ادارة الاعمال

Director of the Quality Assurance and Performance Department of the University: Wafa Saeed Hassan

مسؤولة وحدة الجودة كلية
الادارة والاقتصاد

م. م وفاء سعيد حسن