Republic of Iraq The Ministry of Higher Education and Scintific Resrearch Supervision and Scientific Evaluation Body



College: Shatt Al Arab University College Department: Business

Management Stage: third

Lecturer Name : Abbas Fadhel

chiyad

Academic Status : Master Qualification: : Lecturer

Course Weekly Outline

		ourse week	kiy Outline			
Course Lecturer						
	Abbas Fac	lhel chiyad				
e-mail	abbasfchiyad@sa-uc.edu.iq					
Title						
	cost accor	unting				
Course Coordinator						
	The third stage / Business Administration Department.					
Course Objective						
	Introducing cost accounting and its concept and indicating its					
	importance in developing a theoretical and practical					
	framework for cost accounting					
Course Description						
_	Introduce the student to the role of cost accounting and its					
	importance in industrial companies, what is meant by cost					
	_					
	accounts for the goods and services produced by those					
	companies, and how to prepare the final accounts at the end					
	of the fisc	ai year.				
Textbook						
	Cost accounting / dr. Salah Mahdi Al-Kawaz / 2020.					
References						
	Principles of Cost Accounting / dr. Mohamed Tayseer Abdel					
	Hakim / 2018.					
	Cost accounting systems / dr. Muhammad Abada Nouman / 2016.					
Course Assessment	Term	Project	Quizzes and Attendance	Final Exam		
Course Assessment	Exam	110,000	Q 4.12.2 00 4.14 1.200.144.100			
	30		10	60		
General Notes						
	The lectures are in attendance inside the halls and there will be oral questions for students and also written questions to enable the student to solve those questions inside the lecture					

Republic of Iraq The Ministry of Higher Education and Scintific Resrearch Supervision and Scientific Evaluation Body



College: Shatt Al Arab University College Department: Business

Management Stage: third

Lecturrer Name: : Abbas Fadhel

chiyad

Academic Status: Master Qualification: : Lecturer

Week	Date	Topics Covered	Number of Hours	Notes
,	1/10	The origin and development of accounting	٣	
۲	8/10	The concept and definition of cost accounting	٣	
٣	15/10	Cost Accounting Objectives	٣	
٤	22/10	Cost accounting uses	٣	
٥	29/10	Relationship of cost accounting to other accounting branch	٣	
٦	5/11	Costing system design rules and integration between the costing system and the financial accounting system	٣	
٧	12/11	Cost classification concepts and methods of measurement	٣	
٨	19/11	Cost Accounting Theories overall theory	٣	

٩	26/11	Cost Accounting Theories direct theory	٣
١.	3/12	Cost Accounting Theories variable theory	٣
11	10/12	Cost Accounting Theories exploited theory	٣
1 7	17/12	Controlling the elements of costs	٣
١٣	24/12	cost accounting systems	٣
١ ٤	13/12	Production order costing system	٣
10	7/1	Costing system for production stages	٣

Lecturer : Abbas fadhel signature

Head of Department Signature: E.P.Dr. Mohamed Aboud Taher