



### Course Weekly Outline

<b>Course Lecturer</b>	Prof.Dr.Nadhim Hasan Abdulsayed			
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<b>Title</b>	Advance Cost Accounting			
<b>Course Coordinator</b>	First Semester			
<b>Course Objective</b>	The objective aim, define standard cost , describe the types and function of standard costs, and explain the setting standard for cost element, in order to knowledge to calculate the variance for material ,labor and overhead			
<b>Course Description</b>	Identify and us enable the student as the application Advance cost Accounting principles , methods , and techniques in the different economic entity to enable the management making suitable decisions.			
<b>Textbook</b>	Advance Cost Accounting : planning & Control, Prof.Dr. Hashim Ali Hashim , University of Basra ,First Edition 2019			
<b>References</b>	*Horngren . etal,(Cost Accounting ,Managerial Emphasis ) prentice hall , 2015 *Foster.etal, ( Cost Accounting ,A managerial Emphasis ) thirteen edition , prentice hall ,2009			
<b>Course Assessment</b>	<b>Term Exam</b>	<b>Project</b>	<b>Quizzes and Attendance</b>	<b>Final Exam</b>
	24		16	60
<b>General Notes</b>				



Week	Date	Topics Covered	Number of Hours	Notes
1	2022/10/6	Concept of standard costing , setting standard costing ,Characteristic of good standard and advantages of standard costing .	5hr.	
2	2022/10/13	1-Calculate percentage vary 2-Separating mix cost *Account Analysis method *the High – Low point method *last Squares method	5hr.	
3	2022/10/20	Prepare Standard cost sheet for product	5hr.	
4	2022/10/27	Direct Cost variance Analysis , Variance concept , Types of variance	5hr.	
5	2022/11/3	Calculate and analyzing direct material cost variance ,Total direct material variance ,direct material quantity variance	5hr.	
6	2022/11/10	Calculate direct material price variance , direct material mix variance ,direct material yield variance	5hr.	
7	2022/11/17	Calculate and analyzing direct labor cost variance ,Total direct labor variance ,	5hr.	

		<b>direct labor time ( efficiency ) variance ,direct labor yield variance .</b>		
<b>8</b>	<b>2022/11/24</b>	<b>Calculate direct labor rate variance , direct labor mix variance ,direct labor yield variance</b>	<b>5hr.</b>	
<b>9</b>	<b>2022/12/1</b>	<b>Calculate idle time , Normal idle time , Abnormal idle time , Overtime wages</b>	<b>5hr.</b>	
<b>10</b>	<b>2022/12/8</b>	<b>Prepare and Calculate Static and Flexible budget overhead costs variance</b>	<b>5hr.</b>	
<b>11</b>	<b>2022/12/15</b>	<b>Calculate total overhead costs , total standard overhead rate , standard variable overhead rate , fixed overhead rate</b>	<b>5hr.</b>	
<b>12</b>	<b>2022/12/22</b>	<b>Calculate OH variance analysis , Total OH variance , Volume variance</b>	<b>5hr.</b>	
<b>13</b>	<b>2022/12/29</b>	<b>Calculate variable spending variance ,calculate variable efficiency variance</b>	<b>5hr.</b>	
<b>14</b>	<b>2023/1/5</b>	<b>Calculate Fixed spending variance ,Calculate Fixed volume variance</b>	<b>5hr.</b>	
<b>15</b>	<b>2023/1/12</b>	<b>Record the journal entries direct material variance, direct labor variance , overhead variance</b>	<b>5hr.</b>	

**Lecturer signature**

**Head of Department Signature**