**University : Shatt Al Arab University**

**College : College of Administration and Economics**

**Department: Accounting**

**Stage: Third**

**Lecturer Triple Name : Mohammed Abdulredha Majeed**

**Scientific Title : M. Assistant**

**Qualification :**

**Work Location: Accounting Department**

Iraq

Ministry of Higher Education and Scientific Research

Scientific Supervision and Evaluation Authority

**Weekly lesson schedule For the second course**

|  |  |
| --- | --- |
| **Name** | **Muhammad Abdul Redha Majeed** |
| **E-mail Address** | **mohammed1972al@gmail.com** |
| **Material Name** | **Cost Accounting**  |
| **Semester Rapporteur** |  **Third Stage / Accounting Department**  |
| **General Objective of the Course** | **Introducing cost accounting, its concept and its importance in developing a theoretical and practical framework for cost accounting.** |
| **Special Objectives** | **Introducing the student to the role of cost accounting and its importance in industrial companies, what is meant by cost calculations for goods and services produced by those companies, and how to prepare final accounts at the end of the fiscal year.** |
| **Textbooks** | **Cost Accounting / Dr. Salah Mahdi Al-Kawwaz / 2020.** |
| **External sources** | **Principles of Cost Accounting / Dr. Mohamed Tayseer Abdel Hakim / 2018.****Cost Accounting Systems / Dr. Mohammed Abada Noman / 2016.** |
| **Semester Grades** | **Semester** | **Lab** | **Daily exams** | **Project** | **Final Exam** |
| **30** |  | **10**  |  | **60** |
| **Additional Information** | **The lectures are in person inside the halls and there are oral questions for students and also written questions to enable the student to solve those questions inside the lecture**  |

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**Weekly lesson schedule for the second course**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Week** | **Date** | **Theoretical material** | **Scientific material** | **Goals** |
| **9** | **2025/01/29** | **Cost accounting theories** **Direct theory**  | **Cost Accountant** | **Introduce the student to cost accounting theories, including direct theory and the practical side** |
| **10** | **2025/02/5** | **Cost accounting theories** **Variable theory**  | **Cost Accountant** | **Introduce the student to cost accounting theories, including variable theory and the practical side** |
| **11** | **2025/02/12** | **Cost accounting theories** **Exploited theory**  | **Cost Accountant** | **Introducing the student to cost accounting theories, including exploited theory and the practical side** |
| **12** | **2025/02/29** | **Control of cost elements**  | **Cost Accountant** | **Introducing the student to the element of control over the cost of materials, wages and industrial expenses**  |
| **13** | **2025/03/10** | **Cost Accounting Systems**  | **Cost Accountant** | **Introducing the student to cost accounting systems**  |
| **14** | **2025/03/15** | **Production order costing system**  | **Cost Accountant** | **Introducing the student to the production order cost system with practical exercises**  |
| **15** | **2025/04/1** | **Production Stages Cost System**  | **Cost Accountant** | **Introducing the student to the cost system of productive stages with practical exercises** |

**Signature of the professor: Signature of the head of the department**