

The Republic of Iraq  
Ministry of Higher Education and  
Scientific Research  
Scientific Supervision and Evaluation  
Authority  
Place of work: Shatt Al Arab University



University: Shatt Al-Arab University  
College: College of Administration  
and Economics  
Department: Business  
Administration  
Third Year Lecturers name: M.M.  
Wissam Nouri Abd Al Hussein

### weekly lesson schedule

|                                     |                                                                                                                                                              |
|-------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Name</b>                         | Wissam Nouri Abdul Hussein                                                                                                                                   |
| <b>E-Mail</b>                       | <a href="mailto:Wissam.Noory@sa-uc.edu.iq">Wissam.Noory@sa-uc.edu.iq</a>                                                                                     |
| <b>Subject</b>                      | Cost Accounting                                                                                                                                              |
| <b>annual decision</b>              | Second session - semester system                                                                                                                             |
| <b>Article objectives</b>           | Cost accounting theory: ordering system, phasing system, and activity-based costing                                                                          |
| <b>Basic details of the article</b> | It aims to enable and teach students some information about basic cost accounting for the purpose of contributing to the process of preparing product costs. |
| <b>Textbooks</b>                    | Professor Dr. Salah Al-Kawaz                                                                                                                                 |
| <b>External sources</b>             | Dr. Bushra Al-Mashhadani                                                                                                                                     |
| <b>Additional information</b>       | Research is relied upon for all details of the approved source chapters and is taken into consideration when evaluating students                             |

| class grades | Semester | Laboratory | daily exams | final exam |
|--------------|----------|------------|-------------|------------|
|              | %20      | –          | %20         | %60        |



**weekly lesson schedule**

| <b>week</b> | <b>Date</b> | <b>Merchandise inventory</b> | <b>Scientific material</b> | <b>Notes</b>                |
|-------------|-------------|------------------------------|----------------------------|-----------------------------|
| <b>1</b>    | 30 1 2026   | Cost accounting theories     | Theoretical explanation    | Interpretation and analysis |
| <b>2</b>    | 6 2 2026    | Cost accounting theories     | Theoretical explanation    | Interpretation and analysis |
| <b>3</b>    | 13 2 2026   | Cost accounting theories     | Theoretical explanation    | Interpretation and analysis |
| <b>4</b>    | 19 2 2026   | Command system               | Theoretical explanation    | Interpretation and analysis |
| <b>5</b>    | 26 2 2026   | Command system               | Theoretical explanation    | Interpretation and analysis |
| <b>6</b>    | 4 3 2026    | Command system               | Theoretical explanation    | Interpretation and analysis |
| <b>7</b>    | 11 3 2026   | Command system               | Theoretical explanation    | Interpretation and analysis |
| <b>8</b>    | 18 3 2026   | Monthly exam                 | Theoretical explanation    | Interpretation and analysis |
| <b>9</b>    | 25 3 2026   | Stage system                 | Theoretical explanation    | Interpretation and analysis |
| <b>10</b>   | 1 4 2026    | Stage system                 | Theoretical explanation    | Interpretation and analysis |
| <b>11</b>   | 8 4 2026    | Stage system                 | Theoretical explanation    | Interpretation and analysis |
| <b>12</b>   | 15 4 2026   | Cost based on activity       | Theoretical explanation    | Interpretation and analysis |
| <b>13</b>   | 22 4 2026   | Cost based on activity       | Theoretical explanation    | Interpretation and analysis |
| <b>14</b>   | 29 4 2026   | Cost based on activity       | Theoretical explanation    | Interpretation and analysis |
| <b>15</b>   | 6 5 2026    | End of course exam           | Theoretical explanation    | Interpretation and analysis |

**Professor's signature:**

**Department head's signature:**