



Course Weekly Outline

Course Lecturer	Mohammed Abdoulredha Majeed			
e-mail	mohammed1972al@gmail.com			
Title	cost accounting			
Course Coordinator	The third stage / accounting 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 fiscal 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 Exam	Project	Quizzes and Attendance	Final Exam
	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			

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Shatt Al Arab University
 Department: Accounting
 Stage: third
 Lecturrer Name:
 Academic Status: Master
 Qualification: : Lecturer

Week	Date	Topics Covered	Number of Hours	Notes
1	22/9/2025	The origin and development of accounting	5	
2	29/9/2025	The concept and definition of cost accounting	5	
3	6/10\2025	Cost Accounting Objectives	5	
4	13/10	Cost accounting uses	5	
5	20/10	Relationship of cost accounting to other accounting branch	5	
6	27/10	Costing system design rules and integration between the costing system and the financial accounting system	5	
7	3/11	Cost classification concepts and methods of measurement	5	
8	10/11	Cost Accounting Theories overall theory	5	
9	17/11	Cost Accounting Theories direct theory	5	

10	24/11	Cost Accounting Theories variable theory	5	
11	1/12	Cost Accounting Theories exploited theory	5	
12	8/12	Controlling the elements of costs	5	
13	15/12	cost accounting systems	5	
14	22/12	Production order costing system	5	
15	29/12	Costing system for production stages	5	

Lecturer signature

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Head of Department Signature:



رئيس القسم
أ.م.د. عبدالكريم عبدالغني اللايث

مدرس المادة



م.م محمد عبد الرضا مجيد