

Course Description Form

1. Course name

Advanced Cost Accounting2

2. Course code

HUACCD011047

3. Chapter/Year

Second course / 2024-2025

4. Date of preparation of this description

2025/3/8

5. Available attendance forms

My presence

6. Number of study hours (total) / Number of units (total)

hours / 52 units 65

7. Name of the course administrator (if more than one name is mentioned)

:Email M.M. Marwa Jabbar Kazim : the nameMarwa90791@gmail.com

8. Course objectives

Its main objective is to provide detailed information for decision making, cost control and -performance evaluation

Importance in Business Management: Cost accounting is important in estimation planning, pricing strategies and analysis. Profitability. It helps management make informed decisions that -are in line with the organization's goals

Subject objectives

9. Teaching and learning strategies

Strategy

قسم المحاسبة

10. Course structure					
Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
	My presence	Cost allocation		4	1
	My presence	Traditional method and ABC method		4	2
	My presence	ABC exercises solution		4	3
	My presence	Inventory management and just-in-time production		4	4
	My presence	reverse costs		4	5
	My presence	Exercises and examples		4	6
	My presence	Exercises and examples		4	7
	My presence	Deviation analysis		4	8
	My presence	Indirect Cost Variance Analysis Exercises		4	9
	My presence	Joint product and main product		4	10
	My presence	Standard Costing : Accounting Procedures Partial plan method - Comprehensive plan - method		4	11
	My presence	Accounting procedures for cost elements		4	12

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		Accounting - procedures for direct materials Accounting - procedures for direct wages Accounting - procedures for direct costs			
	My presence	Standard cost included with the cost of the process		4	13
	My presence	Accounting procedures for regulating deviations		4	14
	My presence	Standard Accounting Procedures Exercises in Cost Estimation		4	15

11. Course Evaluation

. The grade is distributed over 30 monthly exams, 10 daily assessments, and 60 semester exams

12. Learning and teaching resources

Cost accounting Advanced Dr. Salah Mahdi Al-Kawaz	Required textbooks (methodology if any)
Cost Accounting Charles T. Horngren	Main References (Sources)
	Recommended supporting books and references (scientific journals, reports, etc.)
	Electronic references, websites

قسم المحاسبة