

Course Description Form

1. Course name	
Advanced Cost Accounting	
2. Course code	
Huc-acc-039	
3. Chapter/Year	
First course / 2024	
4. Date of preparation of this description	
4/5/2024	
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 Ms. Sarah Kareem Ibrahim :Namesarahkareemalshbeeb@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



10. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
	My presence	Fixed budget		4	1
	My presence	Flexible budget		4	2
	My presence	Flexible budget		4	3
	My presence	Standard costs		4	4
	My presence	:Standard costs Direct materials Direct wages		4	5
	My presence	:Standard costs Deviation analysis		4	6
	My presence	Exercises on deviations		4	7
	My presence	Flexible budgeting and control of indirect costs		4	8
	My presence	Variance analysis of indirect costs		4	9
	My presence	Indirect Cost Variance Analysis Exercises		4	10
	My presence	Standard Costing : Accounting Procedures method Partial plan - Comprehensive plan - method		4	11

قسم المحاسبة

	My presence	Accounting procedures for cost elements Accounting - procedures for direct materials Accounting - procedures for direct wages Accounting - procedures for direct costs		4	12
	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

