

Course Description Form

1. Course name

Cost accounting

2. Course code

Huc-acc-036

3. Chapter/Year

Second course / 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 Hashim Haider Yousef Hussein : the name
HASHIMH.ALSARRAF@UOKUFA.EDU.IQ

8. Course objectives

:Objectives of cost accounting

Calculate the cost of production-

Providing the administration with the -
necessary information for the purposes of
.performing its various functions

Determining the unit cost of the product
helps in the pricing process and in
determining the cost of inventory, and from
there we arrive at what the company's
. profits are

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
	In the university classroom	Production order costs		4	1
	In the university classroom	Production order costs		4	2
	In the university classroom	Production order costs		4	3
	In the university classroom	Production order costs		4	4
	In the university classroom	Production order costs		4	5
	In the university classroom	Stage costing system		4	6
	In the university classroom	Stage costing system		4	7
	In the university classroom	Stage costing system		4	8
	In the university classroom	Stage Costing System Damage Handling /		4	9
	In the university classroom	Stage Costing System Damage Handling /		4	10
	In the university classroom	Stage Costing System Loss and Addition /		4	11

قسم المحاسبة

	In the university classroom	Stage Costing System Loss and Addition /	4	12
	In the university classroom	Methods of determining and collecting costs	4	13
	In the university classroom	Methods of determining and collecting costs	4	14
	In the university classroom	Methods of determining and collecting costs	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 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

