

اسم الجامعة: جامعة الحلة

الكلية / المعهد: كلية الإدارة والاقتصاد

القسم العلمي: قسم المحاسبة

اسم البرنامج الأكاديمي او المهني: بكالوريوس المحاسبة

اسم الشهادة النهائية: بكالوريوس في المحاسبة

النظام الدراسي: فصلي

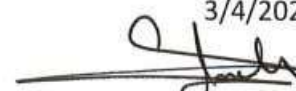
تاريخ اعداد الوصف: 3/4/2026

تاريخ ملء الملف: 3/4/2026

التوقيع: 
اسم المعاون العلمي: أ. م. د. ياسين اسد مهنا
التاريخ: 3/4/2026

التوقيع: 
اسم رئيس القسم: م. م. ساره كريم ابراهيم
التاريخ: 3/4/2026

دقق الملف من قبل شعبة ضمان الجودة والأداء الجامعي
اسم مسؤول شعبة ضمان الجودة والأداء الجامعي: م. م. ساره كريم ابراهيم

التاريخ: 3/4/2026
التوقيع: 



مصادقة السيد العميد
أ. د. حسين ديكان درويش



Course Description Form

1. Course name	
Advanced Cost Accounting2	
2. Course code	
HACC742019	
3. Chapter/Year	
Second course 2 / 026	
4. Date of preparation of this description	
2026\2\1	
5. Available attendance forms	
My presence	
6. Number of study hours (total) / Number of units (total)	
3/3	
7. Name of the course administrator (if more than one name is mentioned)	
email : Marwa90791@gmail.com the name: M.M. Marwa Jabbar kadhim	
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	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

		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