

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 Accounting in English 1	
2. Course code	
HACC741019	
3. Chapter/Year	
First course / 2025	
4. Date of preparation of this description	
2025/9/21	
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)	
Name: M.M. Sarah Karim Ibrahim Email: sarahkareemalshbeeb@gmail.com	
8. Course objectives	
Understanding Cost Systems: Students will be able to understand and apply advanced costing systems (such as job and process costing) in accordance with International Accounting Standards (IAS) in English. Cost Behavior Analysis: Students will be able to analyze the relationship between cost, volume, and profit, and differentiate between cost types in various manufacturing environments.	Subject objectives
9. Teaching and learning strategies	

• Problem-solving: Training students to solve various cost problems using financial data in English. • • Real-life case studies: Presenting real-world scenarios of companies and factories and discussing their cost management methods. • • Practical training: Using spreadsheets (Excel) to prepare cost tables, with English data naming. • • Group participation: Dividing students into small groups to discuss cost reduction methods and exchange ideas. • • Presentation of models: The instructor presents ready-made cost reports in English and explains how to read and interpret the figures.	Strategy
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10. Course structure

Evaluation method	Learning method	Name of the unit or topic	Required learning outcomes	Watches	The week
Discussion and oral and written examinations	Presentati on and discussion	Introduction to Modern Costing Systems and Data Classification (English)		4	1
Discussion and oral and written examinations	Presentati on and discussion	Practical Application of Job Costing		4	2
Discussion and oral and written examinations	Presentati on and discussion	Tracking Direct Material and Labor Costs in Job Orders		4	3
Discussion and oral and written examinations	Presentati on and discussion	Practical Application of Process Costing		4	4
Discussion and oral and written examinations	Presentati on and discussion	Handling Damaged and Defective Production in Production Stages		4	5

Discussion and oral and written examinations	Presentati on and discussion	Preparing a Cost of Production Report		4	6
Discussion and oral and written examinations	Presentati on and discussion	Midterm Exam		4	7
Discussion and oral and written examinations	Presentati on and discussion	Applying Standard Costing		4	8
Discussion and oral and written examinations	Presentati on and discussion	Analyzing Actual Deviations from Standards (Materials, Labor)		4	9
Discussion and oral and written examinations	Presentati on and discussion	Analyzing Overhead Variances		4	10
Discussion and oral and written examinations	Presentati on and discussion	Practical Handling of Joint Costs and Sub-Product Costs		4	11
Discussion and oral and written examinations	Presentati on and discussion	Allocation of Indirect Manufacturing Costs (Allocation Methods)		4	12
Discussion and oral and written examinations	Presentati on and discussion	Practical Applications Using Excel for Cost Calculation		4	13
Discussion and oral and written examinations	Presentati on and discussion	Preparing Financial Cost Reports for the Company		4	14
Discussion and oral and written examinations	Presentati on and discussion	Comprehensive Review and Final Exam		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
	1. Charles T. Horngren
	1. Main References

	1. Datar, Srikant M. & Rajan, Madhav V. (2021) Horngren's Cost Accounting: A managerial emphasis, Seventeenth Edition Global Edition, © Pearson Education Limited 2021 2. . Hilton, Ronald W. & Platt, David E. (2020) Managerial Accounting: Creating Value in a Dynamic Business Environment, Twelfth Edition, Published by McGraw-Hill Education, 2 Penn Plaza, New York, NY 10121. Copyright © 2020 by McGraw-Hill.
	Recommended supporting books and references (financial reports)
	Electronic references , websites (company (websites