

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	
Cost accounting	
2. Course code	
HACC73101	
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)	
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	Cost accounting approach		4	1
	In the university classroom	Cost Concepts and Classification		4	2
	In the university classroom	Cost elements and methods of classification		4	3
	In the university classroom	Material cost control and accounting		4	4
	In the university classroom	Material cost control and accounting		4	5
	In the university classroom	Material cost control and accounting		4	6
	In the university classroom	Material cost control and accounting		4	7
	In the university classroom	Control and accounting of work costs		4	8
	In the university classroom	Control and accounting of work costs		4	9

	In the university classroom	Control and accounting of work costs		4	10
	In the university classroom	Control and accounting of work costs		4	11
	In the university classroom	Accounting for the cost of services		4	12
	In the university classroom	Accounting for the cost of services		4	13
	In the university classroom	Accounting for the cost of services		4	14
	In the university classroom	Accounting for the cost of services		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	Main References (Sources)
Charles T. Horngren	
	Recommended supporting books and references (scientific journals, reports, etc.)
	Electronic references, websites