

Course Description Template Cost Accounting 2

1. Course Name:					
Cost Accounting 2					
2. Course Code:					
WBA-32-05					
3. Semester/Year:					
Second Session					
4. Date of preparation of this description:					
1/10/2024					
5. Available Forms of Attendance:					
Physical + electronic (when needed)					
6. Number of Hours (Total) / Number of Units (Total):					
3 Hours / 3 Units					
7. Course Administrator Name					
Name: Eng. Ayat Mohamed Najm Email: ayat.mohammed@uowa.edu.iq					
8. Course Objectives					
<ul style="list-style-type: none"> ✓ Introduce the student to the basic concepts of cost accounting ✓ Developing the student's knowledge of explaining the relationship between cost accounting and the rest of the branches of accounting ✓ Enable the student to understand the difference between cost, expense, and loss ✓ Providing the student with the ability to identify the concepts of periodic and continuous inventory of stock materials. ✓ Training the student on the steps of applying the cost system of production stages 			Course Objectives		
9. Teaching and Learning Strategies					
<ul style="list-style-type: none"> ✓ Theoretical lectures supported by PowerPoint presentations. ✓ Class discussions and case study analysis. ✓ Project Learning (Reporting and Short Research). ✓ Benefit from electronic and office resources. 					Strategy
10. Course Structure					
Evaluation	Learning	Name of Unit or	Required	Hours	Week

Method	Method	Topic	Learning Outcomes		
Oral questions	Lecture + Discussion	Monitoring and accounting for the cost of services	Definition of the concept and characteristics	3	1
Short Test	Lecture + Participation	Method of Distribution	Distinguish the difference between distribution method types	3	2
Short Report	Lecture + Practical Examples	Method of unilateral distribution	Clarification of the first distribution method	3	3
duty	Lecture + Analysis	Downward Distribution Method	Explain the steps of the downstream and when to use.	3	4
Short Test	Lecture + Training	Indirect Industrial Cost Accounting	Analysis of the Basis of the Distribution of Indirect Costs to Production and Service Centers	3	5
duty	Lecture + Training	Production Order Costs System	Employing the system to measure the cost of an actual production order and comparing it with the standard cost	3	6
Share	Lecture + Discussion	Accounting for production orders	Record daily entries related to production orders	3	7
Short Test	Lecture + Practical Cases	Practical Examples	Enhance the student's understanding with examples	3	8
Monthly Testing	Writing/Attendance	Exam	Monthly exam	3	9
Short Report	Lecture + Case Study	Production Stage Costs System	Distinguishing between the production order system and the stage system	3	10
Short Test	Lecture + Practical Training	Accounting Processing in the Production Stage Cost System	Explains the impact of incomplete production on cost calculations	3	11
report	Lecture + Exercise	Steps to apply the production stage cost system	Applying cost equations at every production stage	3	12
duty	Lecture + Discussion	Methods of Determining and Pooling Costs	Identify methods of aggregating costs (orders – stages)	3	13
Classroom	Review +	Total cost and variable cost	Explain the	3	14

Participation	Exercises	method	difference between total and variable cost		
Final exam	Writing / Attendance	Final Exam	Final test	3	15

11. Course Evaluation

Distribute the score out of 100 according to the tasks assigned to the student, such as daily preparation, daily, oral, monthly, and written exams, and reports..... etc

I. Class Preparation and Participation: 10 marks

II. Short Tests: 10 Marks

III. Reports and Assignments: 10 Marks

IV. Monthly Test: 20 Marks

V. Final Exam: 50

VI. Total = 100 Marks

12. Learning and Teaching Resources

Cost Accounting / Dr. Salah Mahdi Al-Kawaz	Required Textbooks
<p>🕒 Hilton, Ronald & Block, <i>Cost Accounting</i>, 2024 (McGraw-Hill).</p> <p>🕒 Horngern, <i>Cost Accounting: A Managerial Emphasis</i>, 2024(Pearson).</p>	Key references
Atallah , Mohammed, <i>Accounting for Industrial Costs</i> , Dar Al-Thaqafa Library, Amman.	Recommended books and references
Scientific Journals and Research on Cost Accounting	Electronic References, Websites