

Course Description Form Cost Accounting 1

1. Course Name:					
Cost Accounting 1					
2. Course Code:					
WBA-31-04					
3. Term / Year:					
The first course					
4. Date of preparation of this description:					
15/9/2025					
5. Available Attendance Forms:					
In-person + online (when needed)					
6. Number of study hours (total) / number of units (total) :					
3 hours / 3 units					
7. Course Admin Name					
Name: M.M. Ayat Mohammed Najm Email: ayat.mohammed@uowa.edu.iq					
8. Module Aims					
Objectives of the course			<ul style="list-style-type: none"> ✓ Provide the student with a comprehensive knowledge of cost accounting concepts and systems ✓ Developing the practical skills of the student through training in preparing production order cards and recording accounting entries. ✓ Enabling the student to solve practical problems through practical examples that reflect the actual work environment in the productive and service sectors ✓ Instill academic and professional values by adhering to accuracy, transparency, and integrity in accounting reporting 		
9. Teaching and Learning Strategies					
Strategy.		<ul style="list-style-type: none"> ✓ Theoretical lectures supported by presentations (power point). ✓ Class discussions and analysis of case studies. ✓ Project learning (reporting and short research). ✓ Take advantage of electronic and library resources. 			
10. Course Structure					
Week	Hours	The learning	Unit or Topic Name	Learning	Method of

		outcomes		Method	Evaluation
1	3	Explains the concept of cost accounting, its objectives and its relationship to financial and management accounting	Introduction to Cost Accounting	Lecture + Discussion	Oral questions
2	3	Distinguish between cost types (direct/indirect, fixed/variable, primary/transformat ive)	Cost concepts and classifications	Lecture + Participation	Quizizz
3	3	Applies inventory control systems, including documentary and process	Control and accounting for the cost of materials	Lecture + practical examples	Short Report
4	3	Applies material pricing methods (FIFO, LIFO, weighted average) to process data	Material Element Concept and Acquisition Cost Determination, Material Control, Material Pricing Methods	Lecture + Analysis	Assignment
5	3	Knows the basis of this method and the justification for its use	First In – First Out	Lecture + Training	Quizizz
6	3	Explains the concept of this method and the differences between it and FIFO	Last In – First Out	Lecture + Training	Assignment
7	3	Applies this method to periodic and continuous stock movement	Weighted Moving Average (SMAR) Method H	Lecture	Participate
8	3	Records accounting entries related to spoilage and storage deficit	Accounting treatment of materials , Restrictive treatment of damage and storage deficit of materials	Lecture + Practical Cases	Quiz
9	3	Examination	Exam guide	In Words	Quiz
10	3	Understands the role of the business element in the cost structure	Accounting and control of the cost of work	Lecture + Case Study	Short Report
11	3	Applies pay methods to process	Wage Determination Methods	Lecture + Practical	Quizizz

		data		Training	
12	3	Explains the importance of accuracy in calculating wages to protect the rights of workers and the establishment	Accounting for the cost of work (wages)	Lecture + Exercise	Report
13	3	Control understands the cost of work	Accounting and control of the cost of work	Lecture	Assignment
14	3	Comprehensive review and practical examples	Examples of practice and comprehensive review	Review + Trainings	Participate
15	3	Final Quiz	Final Exam 10 %	Writing / Attendance	Final Examination

11. Course Evaluation

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

1. Preparation and Class Participation: 10 marks
2. Quizzes: 10 score
3. Reports and assignments: 10 marks
4. Monthly test: 20 marks
5. Final Examination: 50 marks

6. Total 100 marks

12. Learning and Teaching Resources

Required textbooks	Cost Accounting/ Dr. Salah Mahdi Al-Kawaz
Key References	Hilton, Ronald & Block, <i>Cost Accounting</i> , 2024 (McGraw-Hill). Horngren, <i>Cost Accounting: A Managerial Emphasis</i> , 2024(Pearson).
Recommended supporting books and references	Atallah, Mohammed, <i>Accounting for Industrial Costs</i> , Dar Al-Thaqafa Library, Amman.
E-References, Websites	Scientific journals and research on cost accounting