

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:					
15/9/2025					
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
<ul style="list-style-type: none"> 🕒 Hilton, Ronald & Block, <i>Cost Accounting</i>, 2024 (McGraw-Hill). 🕒 Horngern, <i>Cost Accounting: A Managerial Emphasis</i>, 2024(Pearson). 	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