

**Ministry of Higher Education and Scientific Research**  
**Scientific Supervision and Evaluation Authority**  
**Department of Quality Assurance and Academic Accreditation**

**Academic Program Description Form for Colleges and Institutes**

**University: of Warith Al.anbiyaa**

**Faculty/Institute: Management and Economics**

**Scientific Department: Accounting**

**File Filling Date: 9/2/ 2025**

**Signature:**

**Head of Department Name:**

**Date:**

**Signature:**

**Scientific assistant Name:**

**Date:**

**Teaching Name: Prof. Salah Mahdi Jawad Alkawwaz**

**Check the file before**

**Division of Quality Assurance and University Performance**

**Name of the Director of the Quality Assurance and University**

**Performance Division:**

**Date:**

**Signature:**

# Ratification of the Dean

## Course Description Form

### Course Description

**The course is taught in English**

This course description provides a brief summary of the most important characteristics of the course and the learning outcomes expected of the student to achieve, proving whether he or she has made the most of the available learning opportunities. It must be linked to the description of the programme.

Heir of the Prophets	1. Educational institution
Accounting	2. Scientific Department / Center
Advanced Cost Accounting	3. Course Name/Code
Face-to-face attendance in the classroom	4. Available Attendance Forms
Academic Year: 2024-2025	5. Semester / Year
75 hours theoretical and practical	6. Number of Credit Hours (Total)
9/ 2 / 2025	7. The history of preparation of this description
8. Course Objectives:	
Research in applications related to advanced cost accounting of all kinds, which help in the processes of planning, control and decision-making .	
Study the most important classifications related to cost .	
Study the operations of the meter based income according to the methods of total and variable cost.	
Apply some techniques that help in cost reduction and management processes.	

9. Course Outcomes and Methods of Teaching, Learning and Assessment
<p>A- Cognitive objectives</p> <p>The cost accountant seeks to achieve a set of objectives, the most important of which are:</p> <ul style="list-style-type: none"> <li>• Cost behavior analysis.</li> <li>• Provide data that would help in the completion of the various functions of the facility.</li> <li>• Participate in making decisions related to the study of proposed projects and the search for projects with the lowest cost and good specifications.</li> <li>• The use of costing techniques that will help in the completion of various tasks.</li> </ul>
<p>B - Skills objectives of the course.</p> <p>To reach the objectives of the facility and accomplish its various functions, as far as the cost accountant is concerned, he plays a key role in the processes of analyzing cost figures and studying their various tabs in a way that helps in the planning processes, as well as analyzing the various deviations with cost elements and finding solutions to address them.</p>
Teaching and learning methods
<ol style="list-style-type: none"> <li>1. Giving lectures, dialogue with students and discussing them directly.</li> <li>2. Use modern techniques to illustrate shapes, drawings and diagrams related to the material.</li> <li>3. Focus on students' participation in the lecture by asking questions.</li> <li>4. Adopt homework to solve various problems.</li> </ol>
Evaluation methods
<ol style="list-style-type: none"> <li>1- Oral questions and class participations.</li> <li>2- Practical tests.</li> <li>3- Monthly, quarterly and final exams.</li> </ol>
<p>C. Emotional and value goals</p> <ol style="list-style-type: none"> <li>1- Enhancing the ability to deduce and logically analyze scientific phenomena related to the analysis of various cost figures.</li> <li>2- Enhancing students' confidence in their abilities.</li> <li>3- Developing accuracy and the ability to analyze and search for the reasons for the occurrence of deviations that occur as a result of the comparison between the actual and standard cost.</li> </ol>
Teaching and learning methods

1. The interactive way of presenting the study material.
2. Involve students in deriving scientific ideas and discussing the most important scientific foundations that help in accomplishing the functions of the facility.
3. Practical explanation by solving a number of exercises in the field of cost accounting.

#### Evaluation methods

1. Test students directly and orally.
  2. Written tests.
  3. Conduct final exams.
- d. General and transferable skills (other skills related to the ability of Employment and personal development).
- 1- The ability to conduct analytical of different types of deviations with the ability to apply accounting techniques.
  - 2- The ability to understand and understand the methods of applying different accounting techniques.
  - 3- The ability to know how to separate common costs .
  - 4- The student should have the ability to be a good cost accountant.

**Ministerial vocabulary for advanced cost accounting for the fourth stage - accounting department.**

<b>Subject</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
<b>First course</b>			
<b>Chapter One</b>  <b>An Introduction to Cost Terms and Purposes</b>  -- Costs and Cost Terminology	,Definition of cost terminology and types, methods of ,estimating costs preparing income statement and	<b>3</b>	<b>The first</b>

-- Direct Costs and Indirect Costs -- Cost-Behavior Patterns -- Costs Estimation Methods	<b>detecting the cost of manufactured goods</b>		
Questions & Exercises - -	<b>&amp; Questions Exercises Solutions</b>	<b>2</b>	<b>Second</b>
<b>Chapter Two Budgeting :The Fixed &amp; Flexible Budgets</b>	<b>Definition of the budget and its divisions</b>		
A Static budget --	- Understand static balancing and its properties - Static budget preparation method	<b>3</b>	<b>Third</b>
A flexible budget --	- Apply the flexible budget equation - Flexible budgeting method	<b>2</b>	<b>Third</b>
A flexible budget --	- Calculate the total loading	<b>3</b>	<b>Fourth</b>

	<p>rates for each level and clarify the reasons for the differences, if any</p> <p>– Preparation of the performance report</p>		
Questions & Exercises	& Questions Exercises Solutions	2	V
<b>Chapter three</b>  <b>Standard Costing: Setting Standards and analysis of variances</b>			
-- Types of Standards  Methods used in the preparation of standards  Determine the cost standards --	<b>Definition of standard cost, types of standards and methods used in the preparation of standards</b>	<b>3</b>	<b>Sixth</b>
Standards Costs and Variances:  -- Direct Materials Variances  -- Direct Labor Variances	<b>Determining cost criteria:</b>  – Method of calculating the	<b>2</b>	<b>Seventh</b>

Factory Overhead Variances-	<b>standard cost of materials</b> – Method of calculating the standard cost of wages – Method of calculating the standard cost of indirect industrial costs		
Questions & Exercises– –	<b>&amp; Questions Exercises Solutions</b>	<b>3</b>	<b>Eighth and ninth</b>
<b>Chapter Four</b> <b>Standard Costing:</b> <b>Accounting</b> <b>Procedures</b>			
-- The Partial Plan Method The Single Plan Method --	– Conducting accounting treatment of standard costs according to the partial method  Conducting – accounting treatment of	<b>2</b>	<b>X</b>

	<b>standard costs according to the single method</b>		
-- Standard Cost Accounting Procedures for Cost Elements:  -- Standard Cost Accounting Procedures for Materials  -- Standard Cost Accounting Procedures for Labor  -- Standard Cost Accounting Procedures for Factory Overhead	<b>– Conducting accounting treatment of materials</b>  <b>– Conducting accounting treatment of wages</b>  <b>-- Accounting treatment of indirect industrial finances</b>	<b>3</b>	<b>Eleventh and twelfth</b>
-- Standard Cost Accounting Procedures for Completed Products  -- Accounting Procedures for Disposition of Variances	<b>Accounting procedures for handling deviations</b>	<b>2</b>	<b>Thirteenth</b>
Questions & Exercises - -	<b>&amp; Questions Exercises Solutions</b>	<b>3</b>	<b>Fourteenth and fifteenth</b>
<b>Second course</b>			



<b>Subject</b>	<b>Required Learning Outcomes</b>	<b>Hours</b>	<b>The week</b>
<b>Cost Allocation : Joint Products and Byproducts</b>			
-- Joint-Cost Basics & Reasons for allocation of Joint costs  Approaches to Allocating Joint Costs:  Sales value at splitoff method –  -- (Net realizable value (NRV) method)  -- physical measures method	–  <b>Fundamentals of shared costs</b> – Shared cost allocation portals – Selling value method – Verifiable selling value method – Net realizable value method based on a fixed percentage of total profit	<b>3</b>	<b>The first</b>
Accounting for Byproducts:  -- Production Method  -- Sales Method	<b>Identify the method of production, sales method and accounting</b>	<b>2</b>	<b>Second</b>

	<b>treatment for each method</b>		
Questions & Exercises– –	<b>&amp; Questions Exercises Solutions</b>	<b>3</b>	<b>Third</b>
<b>Chapter Six</b> <b>Sales Variance Analysis</b>			
-- Static-Budget Variance  -- Flexible-Budget Variance and Sales-Volume Variance	<b>Calculation of deviation from static budget Identify the – concept of deviation from the flexible budget and deviation of sales volume</b>	<b>2</b>	<b>Fourth and fifth</b>
-- Mix Sales Variance  -- Sales Quantity Variance  Market-Share and Market-Size Variances - –	<b>– Definition of sales mix deviation, its characteristics and how to calculate it  Definition and – calculation of market share deviation and</b>	<b>3</b>	<b>Sixth</b>

	<b>market size deviation</b>		
Questions & Exercises– –	<b>&amp; Questions Exercises Solutions</b>	<b>2</b>	<b>Seventh</b>
<b>Chapter Seven Cost Management( Concept, Objectives , Techniques)</b>			
- Concept & Objectives the Cost Management	<b>Concepts and – objectives of management accounting</b>	<b>3</b>	<b>Eighth</b>
- Cost Management Techniques:	<b>Management Accounting Techniques</b>	<b>2</b>	
Time Driven - Activity Based Costing(TD- ABC)	<ul style="list-style-type: none"> <li>– <b>Definition and characteristics of time– and activity–based cost accounting (TD–ABC)</b></li> <li>– <b>Steps to Apply Time and Activity– Based Cost</b></li> </ul>	<b>3</b>	<b>Ninth</b>

	<b>Accounting (TD-ABC)</b>		
Attributes Based Costing(ABC11)	<p>- <b>Difference between ABC11 and conventional ABC</b></p>	<b>2</b>	<b>Ninth</b>
--Target Costing	<p><b>Definition of target cost, its characteristics and the difference between it and traditional production methods</b></p>	<b>3</b>	<b>X</b>
-- Just In Time Costing and Backflush Costing	<p>- <b>Define the "just-in-time" cost (JIT Costing) and its characteristics accurately</b></p> <ul style="list-style-type: none"> <li>• <b>The most – important features of the cost of "just-in-time" (JIT Costing)</b></li> </ul>	<b>2</b>	<b>Eleventh</b>

Questions & Exercises– –	<b>&amp; Questions Exercises Solutions</b>	<b>3</b>	<b>Twelfth</b>
<b>Chapter Eight Quality Cost</b>			
Quality Costs –	<b>Define quality costs and their accurately types</b>	<b>3</b>	<b>Thirteenth</b>
Questions & Exercises	<b>&amp; Questions Exercises Solutions</b>	<b>2</b>	<b>Fourteenth</b>
Environmental cost management	<ul style="list-style-type: none"> <li>– <b>The difference between environmental cost management and traditional environmental practices</b></li> <li>– <b>Identification and assessment of environmental costs</b></li> </ul> <p><b>Use tools such as – product lifecycle analysis to assess the environmental</b></p>	<b>3</b>	<b>Fifteenth</b>

	<b>impacts of products and services.</b>		
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10.Infrastructure	
<b>Advanced Cost Accounting–1ed.,2022</b> <b>Salah, M.ALkawaz,</b>	<b>Main references (sources)</b>
<b>Cost Accounting– A managerial Emphasis–,11ed.,16ed</b> <b>Charles T. Horngren, Srikanth M. Datar, Madhav V. Rajan</b>	
<b>Cost Accounting</b> <b>Kinney and Raiborn</b>	

11.Course Development Plan
<p>Expanding the vocabulary of the curriculum by adding the :following chapters</p> <ol style="list-style-type: none"> <li>1. Types of Quality Cost.</li> <li>2. Environmental cost management.</li> <li>3. Cost Management Techniques</li> </ol>

**Prof. Salah Mahdi Jawad Al-Kawwaz**  
**Advanced Cost Accounting Instructor**  
**Karbala**  
**College of Administration and Economics / Department of Accounting**  
**2024-2025**