

Academic Program Description Form



University Name: Al-Furat Al-Awsat Technical University
Faculty/Institute: Karbala Technical
Scientific Department: Department of Accounting Techniques
Academic or Professional Program Name: Accounting diploma
Final Certificate Name: Diploma in Accounting
Academic System: annual
Description Preparation Date: 2025/2/27
File Completion Date: 2025/3/5

Signature:

9/3
2025

Head of Department Name:

Lec.Dr. Hayder Jameel Ahmed

Date:



Signature:

Mh

Scientific Associate Name:

Ass. Prof. DrMohammed Fadhil

Date: 11-3-2025

The file is checked by:

Department of Quality Assurance and University Performance

Director of the Quality Assurance and University Performance Department: Ali Nima Hassan

Date:

Signature:

Ali Nemaad Alham
31/3/2025

Fadhil M.D. Alhijri
18-3-2025
Dean: Fadhil M.D. Alhijri

Approval of the Dean

1. Program Vision

Al-Furat Al-Awsat Technical University seeks to be a beacon of useful knowledge for the promising generation of tomorrow to which it belongs when it goes out to the labor market to build the nation with efficiency, distinction, innovation and modernization.

2. Program Mission

Al-Furat Al-Awsat University aims to be a leading global center in scientific research, and an effective base for community service and leadership, which contributes to achieving sustainable development and scientific construction for students, and developing infrastructure elements so that the university becomes an attractive environment for students, and the university looks to contribute locally and globally to enriching knowledge and science. Active participation in everything that serves society and humanity.

3. Program Objectives

- 1- Graduating qualified students in the field of accounting in order to work as accountants in the public and private sectors
- 2- Providing students with theoretical and practical work skills to establish accounting principles with all its rules and mechanisms.
- 3- Preparing and qualifying students to continue studying at universities and postgraduate studies by developing their intellectual and scientific skills.
- 4- Developing school curricula to keep pace with scientific development and the labor market.

4. Program Accreditation AACSB

5. Other external influences The labor market does not accommodate graduates

6. Program Structure

Program Structure	Number of Courses	Credit hours	Percentage	Reviews*
Institution Requirements	18	116	%100	Basic (specialist + assistant)
College Requirements	18	116	%100	Basic (specialist + assistant)
Department Requirements	18	116	%100	Basic (specialist + assistant)
Summer Training	1	-	%100	Basic specialist
Other	1	2	%100	Research project

* This can include notes whether the course is basic or optional.

7. Program Description

Year/Level	Course Code	Course Name	Credit Hours	
			theoretical	practical
First year				
	ACC1FA	Accounting principles	2	4
	ACC1G	Government accounting	1	3
	ACC1AR	Accounting readings	2	2
	ACC1M	management	1	2

	ACC1EF	Economics and public finance	1	2
	ACC1C	Computer	1	0
	ACC1S	Statistics	1	1
	ACC1RH	human rights & democratic	1	0
	ACC1LA1	English language	1	0
	ACC1AL	Arabic language	1	0
Second Year	ACC2SA	Specialized accounting	2	3
	ACC2IA	Intermediate accounting	1	3
	ACC2SA	Unified accounting system	1	3
	ACC2CO	Cost accounting	2	3
	ACC2A	Auditing	1	2
	ACC2CA	Corporation Accounting	2	2
	ACC2C	Computer	1	0
	ACC2RP	project	0	2
	ACC2LA	English language	1	0
	ACC2CR	The crimes of the Baath regime in Iraq	1	0
	ACC2AL	Arabic language	1	0

8. Expected learning outcomes of the program

Knowledge

Knowing the accounting records and how to work with them

Statement of cognitive learning outcomes through application in laboratories, homework, and daily and semester tests.
Learning Outcomes Statement 1

Skills

2- Analytical and recording skills.

3- Preparing financial statements.

Statement of skills learning outcomes through application in laboratories, homework, and daily and semester tests.

Ethics

4- Work in accordance with the requirements of valuable professional behavior.

5- Integrity, confidentiality and honesty

Explaining the results of valuable learning by presenting real-life practical cases, for example, suspicions of corruption or violation of instructions, and knowing the students' reactions to that.

9. Teaching and Learning Strategies

Teaching and learning strategies and methods adopted in implementing the program in general.
The first step: Determine clear and specific educational objectives at the beginning of each course.
The second step: Develop a plan for learning and training to understand course topics.
Three Step: Develop engaging content that is relevant to their abilities.
Four Step: Test the training content.
Five Step: Providing training.
Six Step: Measure learners' results.

10. Evaluation methods

1- Daily tests.

2- Semester tests.

3- Final exams.

11. Faculty

Faculty Members

Academic Rank	Specialization		Special Requirements/Skills (if applicable)		Number of the teaching staff	
	General	Special			Staff	Lecturer
Muhammad Fadel Nehme	accounting	Financial Accounting			√	
Hayder Jameel Ahmed	accounting	Financial Accounting			√	
Nahla Abbas Talal	accounting	Auditing and administrative accounting			√	
Ahmed Abdul Hussein	Media	Press			√	
Iman Baqer ameen	Accounting	Audit			√	
Mustafa Hassan Ali	accounting	Cost and management accounting			√	
Wissam Fouad Abbas	Banking and Financial Sciences	Banking marketing			√	
Hawraa Abdel Amir Ahmed	accounting	Cost accounting			√	
Azhar Abdel Sabbar	accounting	Unified accounting system			√	
Iman Abdel Rahim Abdel Karim	accounting	Cost and management accounting			√	
Salwan Jalil Jenaer	Financial studies/banking	Bank management			√	
Hoda Faleh Jassim	business management	Industrial management			√	
Nazir Mahdi Fadel	business management	Strategic management			√	
Ali Hamza Abbas	media	Journalism			√	
Wala Haider Zarrouk	accounting	Audit			√	
Doha Kamal Abdel Karim	accounting	Cost and management accounting			√	

Zainab Kazim Raheef	accounting	Cost and management accounting			√	
Zahraa Ali Jafar	accounting	Cost and management accounting			√	
Hassanein Ali Salman	accounting	Financial Accounting			√	

Professional Development

Mentoring new faculty members

Explaining the department's strategy, including (vision, mission, and goals), along with clarifying the department's policy regarding training students and providing them with cognitive, scientific, and practical skills and the mechanism of interaction with students.

Professional development of faculty members

Organizing scientific workshops, seminars, workshops, specialized and cognitive training courses, training methods, participating in scientific conferences, and completing research and studies.

12. Acceptance Criterion

Central admission for sixth grade students (commercial, scientific, literary)

The Accounting Technologies Department works according to the admission mechanism of the Ministry of Higher Education and Scientific Research - the Central Admissions Department, where graduates of the middle school applied branch are nominated for admission to the department based on graduation rates, in addition to accepting graduates of professional studies and some distinguished employees from state ministries.

13. The most important sources of information about the program

- 1- Methodological books approved by sectoral authorities.
- 2- Supporting scientific books in the field of specialization.
- 3- Research, periodicals and reports issued by government agencies and relevant international institutions.

14. Program Development Plan

- 1- Continuous improvement through periodic updating of educational packages for courses.
- 2- Keeping pace with developments in international standards for accounting education to work in accordance with their minimum standards.
- 3- suggestion the development of curricula and trying to introduce what the labor market requires.

Program Skills Outline															
				Required program Learning outcomes											
Year/Level	Course Code	Course Name	Basic or optional	Knowledge				Skills				Ethics			
				A1	A2	A3	A4	B1	B2	B3	B4	C1	C2	C3	C4
First year	ACC1FA	Accounting principles	Basic												
	ACC1G	Government accounting	Basic												
	ACC1AR	Accounting readings	Basic												
	ACC1M	management	Basic												
	ACC1EF	Economics and public finance	Basic												
	ACC1C	Computer	Basic												
	ACC1S	Statistics	Basic												
	ACC1RH	human rights & democratic	Basic												
	ACC1LA1	English language	Basic												
	ACC1LA	Arabic language	Basic												
	ACC2S	Specialized accounting	Basic												

Second Year	ACC2IA	Intermediate accounting	Basic												
	ACC2SA	Unified accounting system	Basic												
	ACC2CO	Cost accounting	Basic												
	ACC2A	Auditing	Basic												
	ACC2CA	Corporation Accounting	Basic												
	ACC2CA2	Computer	Basic												
	ACC2P	Project	Basic												
	ACC2EL	English language	Basic												
	ACC2CR	The crimes of the Baath regime in Iraq	Basic												
	ACC2LA2	Arabic language	Basic												

Academic Program Description Form

First year

1- English Language Course Description Form

1. Course Name: English Language					
2. Course Code: ACC1EL					
3. Semester / Year: First year					
4. Description Preparation Date: 15/1/2025					
5. Available Attendance Forms: Actual attendance					
6. Number of Hours (Total) 30 Hr. / Number of Units (Total) 60 unit					
7. Course administrator's name (mention all, if more than one name)					
Name: Jaafar Hassan Ejim - Email: jaafar.ejam@atu.edu.iq					
8. Course Objectives					
Course Objectives		Introducing the student to English terms Teaching the student on special method and Standard			
9. Teaching and Learning Strategies					
Strategy	Following the method of theoretical delivery and lecture				
10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1& 2	2	Cognitive	Hello	Lecture and discussion	Question and answers
3&4	2	Cognitive	Your world	Lecture and discussion	Question and answers
5&6	2	Emotional and cognitive	Personal information	Lecture and discussion	Question and answers
7&8	2	Emotional and cognitive	Family and friends	Lecture and discussion	Question and answers
9&10	2	Emotional and cognitive	It's my life	Lecture and discussion	Question and answers
11&12	2	Emotional and cognitive	Every day	Lecture and discussion	Question and answers
13&14	2	cognitive	Review	Lecture and discussion	Question and answers
15&16	2	Emotional and cognitive	Places I like	Lecture and discussion	Question and answers
17&18	2	Emotional	where I live	Lecture and discussion	Question and answers
19&20	2	Emotional and cognitive	Happy birthday	Lecture and discussion	Question and answers
21&22	2	cognitive	We had a good time	Lecture and discussion	Question and answers
23&24	2	cognitive	We can do it	Lecture and discussion	Question and answers
25&26	2	Emotional and cognitive	Thank you very much	Lecture and discussion	Question and answers
27&28	2	cognitive	Here and now	Lecture and discussion	Question and answers

29&30	2	Emotional and cognitive	It's time to go	Lecture and discussion	Question and answers
11.Course Evaluation					
The first and the second-semester exams are evaluated of 20 points and 10 points for the work of the year including the daily exams, the attendance, and the assignments. For the final exam, the evaluation is of 50 points.					
12.Learning and Teaching Resources					
Required textbooks (curricular books, if any)		New headway beginner student book. New headway beginner work book.			
Main references (sources)		New headway beginner student book. New headway beginner work book.			
Recommended books and references (scientific journals, reports...)					
Electronic References, Websites		https://www.google.com/search?q=speak+now+3+student+book+pdf+free+download&rlz=1C1GCEA_enIQ1001IQ1001&oq=&gs_lcrp=EgZjaHJvbWUqCQgAEEUYOxjCAzIJCAAQRRg7GMIDMgkIARBFGDsYwgMyCQgCEEUYOxjCAzIJCAMQRRg7GMIDMgkIBBBFGDsYwgMyCQgFEEUYOxjCAzIJCAyQRRg7GMIDMgkIBxBFGDsYwgPSAQsyMzU2ODgzajBqN6gCCLACAQ&sourceid=chrome&ie=UTF-8			

2- Accounting Reading Course Description Form

1. Course Name: Accounting Reading	
2. Course Code: ACC1AR	
3. Semester (first and second)/ Year: first stage	
4. Description Preparation Date: 18-1-2025	
5. Available Attendance Forms: Actual Attendance	
6. Number of Hours (Total) 120 hours per year / Number of Units (Total) 240 unit	
7. Course administrator's name (mention all, if more than one name)	
Name: Iman Baqer ameen -Email: iman.baqer.ikr@atu.edu.iq	
8. Course Objectives	
Course Objectives : The overall objective is to introduce students to English terms of accounting and to be able to understand the used terms in accounting and how to deal with them different areas of accounting and management .	<ul style="list-style-type: none"> • Introducing the student to English terms Basic accounting that enables him to understand the scientific material • Introducing the conceptual framework of accounting theory • Teaching the student on special methods and standards Recording financial transactions and preparing accounting reports
9. Teaching and Learning Strategies	
Strategy	Following the method of theoretical delivery and lecture, using the blackboard, display screen and electronic methods such as the electronic classroom, and practical training by implementing practical cases in the laboratory and giving homework and questions during the lecture, in addition to oral and written examinations, including daily, semester, and final.

10. Course Structure					
Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
Week 1	4	Cognitive outcomes	Definition of basic English terms	lecture	questions & answers
Week 2	4	Cognitive outcomes	Learn basic terms in management	lecture	questions & answers
Week 3	4	Cognitive outcomes	Learn basic terms in accounting	lecture	questions & answers
Week 4	4	Cognitive outcomes	Readings of selective subjects in management	Lecture & discussion	questions & answers
Week 5	4	Cognitive outcomes	Accounting definition , types of accounting	Lecture & discussion	Brain storming
Week 6	4	Cognitive outcomes	Accounting as position , organizations and	Lecture & discussion	Work groups
Week 7	4	Cognitive outcomes	specialized institutions	Lecture & discussion	questions & answers
Week 8	4	Cognitive outcomes	Readings of accounting concept	Lecture	Brain storming
Week 9	4	Cognitive outcomes	Terms of accounting theory	Lecture & discussion	Work groups
Week 10	4	Cognitive outcomes	Readings in accounting theory, diagrams charts	Lecture & discussion	Brain storming
Week 11	4	Cognitive outcomes	Readings in accounting theory, methodologies of	Lecture	questions & answers
Week 12	4	Cognitive outcomes	accounting science	Lecture & discussion	
Week 13	4	Cognitive outcomes	Terms of accounting principles and hypothesis	Lecture & discussion	a test
Week 14	4	Cognitive outcomes	International organizations and associations in accounting	Lecture & discussion	Brain storming
Week 15	4	Cognitive outcomes	Committees responsible of preparing accounting principles	Lecture & discussion	questions & answers, a test
Week 16	4	Cognitive outcomes	Readings in financial accounting principles	Case study	Work groups
Week 17	4	Cognitive outcomes	Readings in public accounting principles	Case study	Work groups
Week 18	4	Cognitive outcomes	Accounting entries (examples)	Lecture	questions & answers
Week 19	4	Cognitive outcomes	Accounting entries (formal aspects)	Case study	questions & answers

Week 20	4	Cognitive outcomes	Terms of trading account	Lecture	questions & answers,
Week 21	4	Cognitive outcomes	Readings in trading account	Lecture	Work groups
Week 22	4	Cognitive outcomes	Terms of expenditures	Case study	Brain storming
Week 23	4	Cognitive outcomes	Terms of revenues	Lecture	Work groups & a test questions
Week 24	4	Cognitive outcomes	Reading in profit & loss topics	Lecture	& answers a test
Week 25	4	Cognitive outcomes	The terms of assets	Case study	Work groups
Week 26	4	Cognitive outcomes	Terms of capital and debits Reading in financial position statements	Lecture & discussion	questions & answers, a test
Week 27	4	Cognitive outcomes	Terms of inventory and depreciation	Case study	Work groups
Week 28	4	Cognitive outcomes	Readings in inventory and depreciation	Lecture	questions & answers Work groups
Week 29	4	Cognitive outcomes	Terms of cost accounting	Case study	questions
Week 30	4	Cognitive outcomes	Reading in cost accounting Terms of auditing and internal control	Lecture & discussion	& answers, a test
11.Course Evaluation					
20 marks first semester exam ,20 marks second semester exam, 10 activities ,50 marks final exam					
12.Learning and Teaching Resources					
Required textbooks (curricular books, if any)			Accounting readings and business correspondence / Dr. Saud Jayed Mashkur/2012		
Main references (sources)			1- John J. Wild , Ken W. Shaw, Barbara Chiappetta , Fundamental Accounting Principles ,20th . 2011 . 2- Jerry J. Weygandt , Paul D. Kimmel , Donald E. Kieso , ACCOUNTING PRINCIPLES , 9 ed. 2010 John Wiley & Sons, Inc. 3- Jerry J. Weygandt , Paul D. Kimmel , Donald E. Kieso , ACCOUNTING PRINCIPLES , 10 ed. 2012 John Wiley & Sons, Inc. 4- Jerry J. Weygandt , Paul D. Kimmel , Donald E. Kieso , ACCOUNTING PRINCIPLES , 11 ed. 2013 John Wiley & Sons, Inc.		
Recommended books and references (scientific journals, reports...)			Kermit D. Larson, Heidi Dieckmann, John Harris Fundamental Accounting Principles, Published:, 2022		
Electronic References, Websites			https://www.investopedia.com/terms/a/accounting-standards-committee/asc.asp https://www.investopedia.com/terms/a/accounting-standards-committee/asc.asp		

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Academic Program Description Form

Second year

1- Intermediate Accounting Course Description Form

1. Course Name: Intermediate Accounting

2. Course Code: ACC2IA

3. Semester (First and Second) / Year: second stage

4. Description Preparation Date: 14/2/2025

5. Available Attendance Forms: Actual attendance

6. Number of Credit Hours (Total) 120 hours/ Number of Units (Total): 240 unit

7. Course administrator's name (mention all, if more than one name)

Hawra Abdul Amir howra.ahmed.ikr@atu.edu.iq

8. Course Objectives

Consolidating the foundations of accounting knowledge regarding the intellectual framework of financial accounting and deepening the understanding of accounting problems related to measuring, presenting and disclosing assets in financial reports in light of accounting standards.

Introducing the student to all accounting treatments related to accounting work procedures, developing the student's skill capabilities in dealing with measurement and communication problems in financial accounting, and settling the final accounts at the end of the accounting period.

9. Teaching and Learning Strategies

Strategy: Teaching strategies are the strategies used by a faculty member to develop student learning. It can be defined as a set of general rules and broad lines that concern the means of achieving the desired goals of teaching and refers to the methods and plans followed by the faculty member to reach learning goals.

- 1 -Conduct a pre-test at the beginning of explaining the topic to determine the students' stock of knowledge.
- 2 -Presenting and clarifying the basic concepts and terminology of the topic on the display screen.
- 3 -Use the blackboard to solve practical applications at the end of each topic.
- 4 -Assigning students to solve some exercises related to the topic.
- 5 -Open book test for students
- 6 -Testing the students to determine the level of learning they have achieved.

Learning strategy:

The first step: setting clear and specific learning objectives at the beginning of each topic.

The second step: Develop a plan for learning and training to understand the subject.

Step Three: Develop attractive content...

Step Four: Test the training content...

Step 5: Provide training...

Step 6: Measure learner outcomes.

10. Course Structure

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	4	Knowledge Outputs	Introduction to Accounting	Theoretical presentation	Questions & Answers

2	4	Knowledge Outputs	Review of financial statements and how to prepare them	Theoretical and applied presentation	Daily assignments
3	4	Knowledge Outputs	Intangible assets	Theoretical and applied presentation	Listen & questions
4	4	Knowledge Outputs	Manufacturing statement and Production cost determination	Dialogue and criticism	Case Study
5	4	Knowledge and skills outputs	Income Statement	Theoretical and applied presentation	Daily assignments
6	4	Knowledge and skills outputs	Manufacturing statement and Income Statement	Discussion and mini-lesson	Discussion and mini-lesson
7	4	Knowledge , skills and value outputs	Prepare Financial statements in service organizations	Discussion of the preparation mechanism	Case Study
8	4	Knowledge Outputs	Financial statement position	Discussion and Explain of the preparation	Fast test
9	4	Knowledge and skills outputs	Cash Flow Statement	Discussion and Explain of the preparation	Fast test
10	4	Knowledge and skills outputs	Financial statements in commercial organizations	Lecture and criticism	Asking questions Work groups
11	4	Knowledge ,skills and emotional outputs	Revenue Recognition	Discussion and listening	Work groups Mini lesson
12	4	skills outputs	Accountns Receivable and creating an allowance for doubtful debts	Dialogue and discussion	Practical exercise and work groups
13	4	Knowledge outputs	Cash and bank statement reconciliation	discussion	Asking questions
14	4	Knowledge outputs	Operation and capital expenses , the importance of each, and the impact of mixing between them.	Discussion and listening	Asking questions
15	4	Knowledge ,skills outputs	Fixed assets (types, ways, to get them), cash purchase , purchase on account , manufacturing , gifts	Lecture and criticism	Case Study
16	4	Knowledge ,skills outputs	Examples on fixed assets depreciation (how to calculate them	Discussion and listening	Case Study

17	4	Knowledge outputs	Examples on how to calculate depreciation and how to register them	discussion	Asking questions
18	4	Knowledge ,skills outputs	Examples on how to deal with changing the depreciation basis(changing the production life, in use fixed assets which are depreciated)	Discussion and criticism	Case Study
19	4		Examples on selling fixed assets	Discussion and criticism	Asking questions
20	4	Knowledge outputs	Examples on replacing fixed assets	discussion	Asking questions
21	4	Knowledge outputs	Examples on profits and losses of selling or replacing fixed assets	discussion	Asking questions
22	4	Knowledge outputs	Examples on investments, stocks , how to purchase them	discussion	Asking questions
23	4	Knowledge outputs	Examples on receiving stock profits, selling them, free stocks	Discussion and listening	Case Study
24	4	Knowledge outputs	Examples on purchasing stocks in face value and purchasing in paid interests periods	Discussion and listening	Case Study
25	4	Knowledge outputs	Examples on purchasing and selling bonds with more then their face value (purchase with bonus), loss and profit of selling	Discussion and listening	Case Study
26	4	Knowledge ,skills outputs	Examples on how to sell and purchase bonds in less then their face value (discounted purchase) selling loss and profit	Asking questions Case Study	Case Study
27	4	Knowledge ,skills outputs	Inventories	Discussion and working groups	
28	4	Knowledge ,skills outputs	Inventories	Brainstorming Mini lesson	Asking questions Case Study
29	4	Knowledge ,skills outputs	Faire value	Case Study	Brainstorming
30	4	Knowledge ,skills outputs	General examples and review.	Case Study	Asking questions Case Study

11. Course Evaluation

Daily preparation 2- Daily exams 2- Article or report 2- Extracurricular activities 4

First semester exam	20 -Second semester exam	20- Final exam	50
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12.Learning and Teaching Resources	
Required textbooks (curricular books, if any)	Methodical books
Main references (sources)	المؤلف: كمال حسن جمعة، جميل جواد، حاتم إبراهيم / الطبعة: دار الحكمة، السنة 1991.
Recommended books and references (scientific journals, reports...)	1- Kieso, Donald, Weygandt, Jerry, Warfield, Terry," IFRS edition, Volume 1&2. 2- Intermediate accounting" John Wiley & sons Inc., 2011. 3- financial reporting standard (IFRS) 4- International accounting standard (IAS)
Electronic References, Websites	You Tube

3- Cost Accounting Course Description Form

1. Course Name: Cost Accounting	
2. Course Code: ACC2CO	
3. Semester / Year: First and Second	
4. Description Preparation Date: 14/1/2025	
5. Available Attendance Forms: Actual attendance for cost accounting course	
6. Number of Hours (Total) / Number of Units (Total): 150 hour/annually 300 unit	
7. Course administrator's name (mention all, if more than one name)	
Name: Iman Abdel Rahim email: iman.abdulkreem@atu.edu.iq	
1. Course Objectives	
Course Objectives	<ul style="list-style-type: none"> * Introducing the student to the concept of cost accounting and its relationship with other relevant types of accounting, and explaining its elements and how to account for each of these elements using the various accounting methods available. * Learn how to prepare cost lists and the basic skills necessary to implement them. Also learn the types of activities that use cost accounting systems such as the production orders system and the production stages system. * Developing students' abilities on how to deal with accounting treatments and the different ways to benefit from them in the fields of work.
2. Teaching and Learning Strategies	
Strategy	<p>A set of activities or mechanisms that aim to achieve the previously specified teaching objectives, including:</p> <ol style="list-style-type: none"> 1- Providing students with accounting concepts related to cost accounting 2- Providing students with accounting skills specific to the labor market 3- Providing students with the basic principles of cost accounting with which graduates of this department can continue their studies in universities and postgraduate studies. 4- Preparing qualified cadres for accounting work in companies, government agencies, and banks, in addition to the cost accounting curriculum, which is characterized by a cumulative nature and includes a large number of skills that qualify the student to practice accounting work after graduation.
3. Course Structure	

Week	Hours	Required Learning Outcomes	Unit or subject name	Learning method	Evaluation method
1	5	Cognitive outcome	Introduction to cost accounting / The concept of cost accounting / Objectives of cost accounting / Its uses / The relationship between cost accounting, financial accounting, and managerial accounting / Concepts of cost	lecture	ask questions
2	5	Cognitive outcomes	Costs tabulation / natural tabulation / functional tabulation / tabulation according to the relationship to the product unit / tabulation according to the relationship to the size of the activity	Lecture and discussion	written questions
3	5	Cognitive outcomes	Cost centers / cost units / production units / with an explanation of linking the initial cost to the cost centers and their units.	lecture	Listen and ask questions
4	5	Cognitive outcomes	and Cost elements/materials/materials control/documentary cycle of the material purchasing process/pricing of purchased materials and how to .calculate the cost of materials	Dialogue and criticism	Listen and ask questions
5	5	Cognitive and skills	As a result of storing materials/inventory documents/inventory records/methods for pricing materials disbursed from stores/the first-in, first-out method/the first-in, first-out method.	discussion	Case studies and teaching tests
6	5	Cognitive and skills	Storage limits/maximum/minimum/economic quantity/order limit	Discussion and mini-lesson	Case studies and written te
7	5	Cognitive and skills	Storage limits/maximum/minimum/economic quantity/order limit	Discussion and mini-lesson	Case studies and written te
8	5	Cognitive and skills	Controlling the wage component / the documentary cycle of wages / methods of paying wages	Discussion lecture	Listen and ask questions
9	5	Cognitive outcomes	Incentives/their importance/types/and how to prepare wage lists.	Lecture and criticism	Listening and practical tests
10	5	Cognitive outcomes	Problems related to wages / overtime / lost time / benefits in kind / vacations / social security / under analysis of direct and indirect wages	Lecture and criticism	Asking group questions
11	5	Cognitive outcomes	Controlling the expense component / inventorying actual expenses / estimated expenses / how to distribute expenses to production and service centers / foundations and rules of distribution	Discuss and listen	Mini lesson work groups
12	5	Cognitive outcomes	The method of distribution among the centers according to the total distribution method and the	Dialogue and discussion	Practical exercise and work groups

			individual distribution method - examples.		
13	5	Cognitive outcomes	Method of descending distribution of service centers to productive centers	discussion	Practical exercise and test
14	5	Cognitive outcomes	Method of reciprocal distribution of service centers to production centers	Discuss and listen	Practical exercise and test
15	5	Cognitive outcomes	Loading rates for indirect industrial costs, with an explanation and comparison of the different methods for finding these rates, along with an explanation of the accounting restrictions for treating the cost of indirect expenses.	Lecture and criticism	Case study
16	5	Cognitive outcomes	Marketing, administrative, and financing costs/analyzing them and how to take the necessary procedures to address them	Lecture and discussion	Case study
17	5	Cognitive outcomes	Lists of various costs, the purpose of their preparation, the total costs method, its components, the most important criticisms directed at the method, and how to prepare the list.	Discussion and criticism	Practical exercise and test
18	5	Cognitive outcomes	How to process production at the beginning and end of the period for complete production or under operation according to the total method:	Discussion and criticism	Case study and test
19	5	Cognitive outcomes	The variable cost method, its components, areas of use and criticisms directed at it	discussion	Case study and test
20	5	Cognitive outcomes	How to prepare lists of variable costs and process production at the beginning and end of the period for completed production and production in operation according to the variable method	discussion	Asking questions
21	5	Cognitive outcomes	A comparison between the total and variable methods and the impact of each method on the net profit resulting from its use	discussion	Asking questions
22	5	Cognitive outcomes	The production order costing system, the nature of the production order card, and the documentary cycle of the production order system	Discuss and listen	Asking questions
23	5	Cognitive outcomes	The element of raw materials, how to determine the cost of materials charged to orders, treatment of damaged materials, (natural damage and abnormal damage)	Discuss and listen	Asking questions
24	5	Cognitive outcomes	Indirect industrial expenses, the basis for estimating and distributing them to production orders, how to extract loading rates at the level of the center and the production order.	Discuss and listen	Asking questions
25	5	Cognitive outcomes	Analyze the deviations arising between the indirect industrial costs charged to centers and orders with the actual indirect industrial costs and redistribute the deviations	Asking case study questions	Asking questions

26	5	Cognitive outcomes	Accounting for the production stages system, types of stages, determining the cost elements of the production stage	Discussion and color groups	Brainstorm role play
27	5	Cognitive outcomes	Treating damaged units during the production stages (for natural damage and abnormal damage) in the event that they are used by operation or sold as damaged units.	Discussion and color groups	Case study discussion groups
28	5	Cognitive outcomes	Determine the production cost in the stage if there is production in operation at the end of the period and the completion rates are uniform or different for the cost elements.	Case study	Asking questions
29	5	Cognitive outcomes	Determine the production costs of the stage in the event of production under operation at the beginning of the period with different completion rates for the cost elements	Case study	Case study
30	5	Cognitive outcomes	Study the equivalent production lists and the list for evaluating the cost of the stage using the average cost method.	Lecture and discussion	Asking questions

4. Course Evaluation

Daily preparation	4- Daily exams	4- Extracurricular activities	2
First semester exam	20- Second semester exam	20- Final exam	50

5. Learning and Teaching Resources

Required textbooks (curricular books, if any)	Methodical books 1. Cost Accounting/ Abdul Wahab Habash 2. Costs in lists and systems/ Kamel Ali Al-Abadi, Hakim Ali Rashid 3. Scientific principles in cost accounting / Mufid Khalil Al-Qaseer. 4. Cost Accounting/ Ahmed Al-Saydia. 5. Cost accounting in theory and application / Ibrahim Jaz Arwi 6. Cost accounting / measurement, analysis and control / Abbas Al-Shafi'i.
Main references (sources)	1-Cost accounting systems/Dr. Muhammad Abdo Noman - 2012 2- Cost Accounting./ Dr. Fath Al-Rahman Al-Hassan - Dr. Babakir Ibrahim - 2012. 3- Principles and principles of cost accounting/Dr. Samir Abbas Muhammad - 2022
Recommended books and references (scientific journals, reports...)	1. -Drury ,Colin,(2018) "Management and Cost Accounting", 10th edition ,CENGAGE 2--Horngren, Charles T. & Srikant, Datar, M., Madhav, Rajan,V., (2015),Cost Accounting: A Managerial Emphasi, Sixth Edition, USA
Electronic References, Websites	https://www.investopedia.com/terms/c/cost-accounting.asp