





**Warith Al-Anbiya University**  
**Faculty of Business and Economics**  
**Accounting Department**

**Course Description Form**

<b>Cost Accounting 1</b>					<b>Course Name</b>	<b>1</b>
1325 AD MEC 1					<b>Course Code</b>	<b>2</b>
2025/2024	<b>Academic Year</b>	First	<b>Chapter</b>		<b>3</b>	
2024/10/1					<b>Date Description</b>	<b>4</b>
Classrooms					<b>Forms of Attendance</b>	<b>5</b>
5 hours		<b>Number of Hours (Total)</b>			<b>6</b>	
Email		Name			<b>Course administrator name</b>	<b>7</b>
<a href="mailto:ali.mo@uowa.edu.iq">ali.mo@uowa.edu.iq</a>		Dr. Ali Mohamed Hassan				
1- Enabling students to distinguish between costume terms 2- Enable students to understand the classification and classification of costs in any project 3- Enabling students to prepare cost lists and record accounting operations 4- Enable students to understand and link cost accounting and control and improve performance 5- Enabling students to develop their skills and scientific abilities and					<b>Course Objectives (Objectives of the course)</b>	<b>8</b>
First: Educational Vision Enable students to have a deep understanding of cost concepts and their analysis, and link them to management decisions and financial control, through a combination of theoretical education and practical application, in a way that enhances critical thinking and professional skills. Second: General Objectives <ul style="list-style-type: none"> <li>• Build a solid knowledge base on the classification and analysis of cost elements.</li> <li>• Develop costal reporting skills and data-driven decision-making.</li> <li>• Enhance the ability to apply models Renal In realistic production and service environments.</li> </ul>					<b>Teaching and Learning Strategies (Strategy)</b>	<b>9</b>
<b>Course Structure</b>						<b>10</b>
Evaluation Method	Learning method	Unit Name or Subject	Required Learning Outcomes	Hou rs	The wee k	
<b>Evaluation Method</b>	Attendance	Introduction to Cost Accounting	Understanding the Keywords	5	1	
<b>Daily exam</b>	Attendance	Introduction to Cost Accounting	Understanding the Keywords	5	2	
<b>Daily exam</b>	Attendance	Cost Concepts and Classification	Understanding and Knowing the Classification Classification of costs in different sect Industrial, Commercial & Service	5	3	
<b>Daily exam</b>	Attendance	Material Cost Control	Understand and analyze accounting methods for the direct and indirect material element	5	4	
<b>Daily exam</b>	Attendance	Material Cost Control	Understand and analyze accounting methods for the direct and indirect material element and methods Material Cost Assessment	5	5	
<b>Daily exam</b>	Attendance	Material Cost Control	Understand and analyze accounting methods for the direct and indirect material element and methods Material Cost Assessment	5	6	
<b>Daily exam</b>	<b>First Month Exam</b>	<b>First Month Exam</b>		5	7	

	Attendance	Labor Cost Accounting	Understand and define methods of accounting for the wage component and how direct wages are classified and indirect	5	8
Daily exam	Attendance	Labor Cost Accounting	Understand and define methods of accounting for the wage component and how direct wages are classified and indirect	5	9
Daily exam	Attendance	Labor Cost Accounting	Understand and define the accounting methods for an item Wages and how wages are classified	5	10
Daily exam	Attendance	Cost Accounting Services	Understand the nature of services and what types of services Services and how to download service and the general expenses on production	5	11
Daily exam	Attendance	Cost Accounting Services	Understand the nature of services and what types of services Services and how to charge services and general expenses for production	5	12
Daily exam	Attendance	Cost Accounting Services	Understand the nature of services and what types of services Services and how to charge services and general expenses for production	5	13
Daily exam	Attendance	Cost Accounting Services	Understand the nature of services and what types of services Services and how to download service and the general expenses on production	5	14
			Second Monthly Exam	5	15
Course Rating: 1. Daily attendance 10 degrees 2- Daily exams 10 marks 3- The first month exam is 15 marks 4- Second Month Exam 15 marks					11
Learning and Teaching Resources					12
<div>Dr. Nassif Jassim Al-Jubouri, Dr. Salah Mahdi Al-Kawaz, Hornkern, Dr. Salah Al-Hadithi</div> <div></div>			References Home		
			Supporting References (Journals and Reports)		
			Electronic References		
Assoc. Prof. Dr. Hebatullah Mustafa Al-Sayed			Head of Department Name		
2024/10/1			Date		