

Republic of Iraq
Ministry of Higher Education & Scientific
Research Supervision and Scientific
Evaluation Directorate Quality Assurance
and Academic Accreditation International
Accreditation Dept.

Academic Program Specification Form For The Academic

University: *of Thi-Qar*
College : *Administration and Economics*
Number Of Departments In The College *Business*
: Date Of Form Completion :



Dean's Name Date :

22/11/2022

Prof. Sadq Zwer Lglag
Signature



Dean's Assistant
For Scientific
Affairs

Asahag naser
Date : *22/11/2022*
Signature



The College Quality
Assurance And
University
Performance
Manager

Date : *22/11/2022* / Signature
Mahmood dakhlil

Quality Assurance And University Performance
Manager Date : *22/11/2022*
Signature



Hayder Abed Redhi

TEMPLATE FOR PROGRAMME SPECIFICATION

HIGHER EDUCATION PERFORMANCE REVIEW: PROGRAMME REVIEW

PROGRAMME SPECIFICATION

This Programme Specification provides a concise summary of the main features of the programme and the learning outcomes that a typical student might reasonably be expected to achieve and demonstrate if he/she takes full advantage of the learning opportunities that are provided. It is supported by a specification for each course that contributes to the programme.

1. Educational Institution	Dhi Qar University - College of Administration and Economics
2. Scientific Department / Center	Business Administration Department
3. Course name/code	cost accounting
4. Forms of attendance available	my presence
5. Semester/year	First course / 2022
6. Number of hours of study (total)	45 hours
7. Date of preparation of this description	2022
8. Course objectives	
1- Introducing the student to the scientific concept of cost accounting and classification of costs.	
2- Introducing the student to the objectives of cost accounting.	

3- Expanding the student's scientific perceptions by identifying the main purpose of using cost accounting, benefiting from it and applying it through conducting research and reports on this subject.

4- Introducing the student to the control and accounting for the cost of materials, the cost of work and the cost of expenses.

5- Introducing the student to the production orders of the cost accounting subject

6- Clarify the methods for determining and aggregating costs.

7- Identify the differences between cost accounting and financial accounting.

9. Course outcomes and methods of teaching, learning and assessment

A- Cognitive goals

A1- Develop the student's ability to deal with accounting records and a recording mechanism in records

A2- The student should specify the main job of this subject.

A3- That the student knows the cost of acquiring materials

A4- Knowing the documentary cycle for purchasing materials

A 5- Knowing the documentary cycle of material disbursement.

A6- How to treat the restrictive treatments for stock damage and deficit.

B - Skills objectives of the course.

B1 - Develop the student's accounting skill and prepare him scientifically to be a successful accountant.

B2 - Developing the student's skill and making him familiar with accounting control

3- Preparing the student and enabling him to register in the records for cost accounting

Teaching and learning methods

1- Giving theoretical and practical lectures for each topic.

2- Use of illustrative aids.

3- The practical application of each topic.

4- Discussion.

Evaluation methods

1-Oral exams

2- Monthly written exams

3- Study assignment

4- Attendance

5- Interaction in the lecture

C.. Emotional and value goals

1 - Develop the spirit of participation and suggestions among students.

2- Urging students and encouraging them to strive hard and continue learning.

Teaching and learning methods

- Discussion
- lectures
- Exams

Evaluation methods

Discussion
Written exams
Oral exams
Assigning students homework

D - Transferred general and qualifying skills (other skills related to employability and personal development).

D1 - Practical Accounting Applications

D2 - Providing clarifications and advice to address accounting problems

Assessment Methods

11. Course Structure

The week	Hours	Unit name and/or topic	education method	Evaluation method
the first	3	Define cost accounting and its characteristics	throw lectures	Discussion Oral exams Written exams
Second	3	Cost accounting objectives and areas	-	
Third	3	Classification of cost accounting and identifying its centers	-	
Fifth	3	The difference and similarities between cost accounting and financial		

		accounting		
SIX	3	Fixed costs, variable costs and the separation of mixed costs Learn the most important ways to separate costs		
Seventh	3	Total theory and its treatments		
Eight	3	Boundary theory and its treatments		
Ninth	3	Exploited theory and methods of treatment		
The tenth	3	Direct theory and methods of treatment fifo method, flfo		
eleventh	3	method, weighted and moving average method		
twelveth	3	Accounting treatments for fifo and flfo methods and weighted rate Wage lost time		
Thirteenth	3	Accounting treatments for fifo and flfo methods and weighted rate Wage lost time		
fourteenth	3	Accounting control over cost components		
Fifteenth	3	Ways to redistribute the costs of service centers		

12-Infrastructure

1- Required prescribed books / Book / Cost Accounting

a . Dr. Nassif Jassim Muhammad Al-Jubouri

Recommended books and references (scientific journals, reports,)

B electronic references, websites

13. Course Development Plan

1- Introducing everything that is new and commensurate with the student's knowledge and educational level

2- Preparing a plan by the scientific department to update the vocabulary of the study subjects

subject teacher

M . M Alaa Talib