

Kurdistan Region Government Ministry of Higher Education and Scientific Research Erbil Polytechnic University



Module (Course Syllabus) Catalogue

2023-2024

College/ Institute	Erbil polytechnic univer	sity/Erbil administrative college	
Department	Accounting Techniques		
Module Name	Cost Accounting		
Module Code	COA601		
Degree	Technical Diploma	Bachelor * High	
	Diploma ster	hD	
Semester	Sixth semester		
Qualification	PhD in Accounting and Finance		
Scientific Title	Lecturer		
ECTS (Credits)	6		
Module type	Prerequisite Core	* Assist.	
Weekly hours	4 hours		
Weekly hours	(2) hr Class	(150) Total hrs Workload	
(Theory)			
Weekly hours	(2) hr Class	(150) Total hrs Workload	
(Practical)			
Number of	12 weeks		
Weeks			
Lecturer	Ahmed Burhan Mousa		
(Theory)			
E-Mail &	Ahmed.mousa@epu.edu.iq	07504260803	
Mobile NO.			
Lecturer	Ahmed Burhan Mousa		

(Practical)	
E-Mail &	Ahmed.mousa@epu.edu.iq
Mobile NO.	
Websites	https://academicstaff.epu.edu.iq/faculty/ahmed.mousa

Course Book

Course Description	This course consists of a discussion of cost accounting concepts and objectives, an in-depth study of cost accounting systems and accumulation procedures and a search into the elements of material, labor and factory overhead costs.
Course objectives	Studying cost accounting is one of the best investment students can make. Why? Because success in any organization- from the smallest corner to the largest multinational corporation – requires the use of cost accounting concepts and practices. Cost accounting provides key data to managers for planning and controlling, as well as costing products, services and customers and how cost accounting help managers make better decision, making teams instead just data providers. By focusing on the basic and advance concepts, analyses, uses and procedures, we recognize cost accounting as managerial tool for business strategies and implementation. We also prepare students for the rewards and challenges facing them in the professional cost accounting word both today and tomorrow.
Student's obligation	 There are some responsibilities for students that have to do: Students must attend at all lectures. Students must attend in semesters and final exams. Students have to participate in practice lectures.
Required Learning Materials	Students at the end of the semester should know the following subjects: What is: Direct materials, direct labor, and manufacturing factory overhead, product costs, cost of goods manufactured statement accounting entries regarding manufacturing companies etc

	Task		Weight (Marks)	Due Week	Relevant Learning Outcome
	Paper Review				
Evaluation	Assignments	Homework	%10	During weeks	The ability of solving exercises and examples and discussing.
		Class Activity	%2	During weeks	Participating and giving opinion.
		paper		2 nd week	Explanations and clarifying about a specific topic in detail.
		Seminar	%8	10 th week	The ability of presenting a topic which related to the module.
		Report	%8	9 th week	The ability of presenting a topic which related to the module.
		Essay			
		Project			
	Quiz		%8	6 th week ,8 th week	The ability of answering questions.
	Lab.				
	Midterm Exam		%24		The ability of answering questions.
	Final Exam		%40		The ability of answering questions.
	Total		%100		
Specific learning	During the studding of: cost concepts, cost behavior, and cost accounting techniques to manufacturing, merchandising, and service businesses, student will learn:				
outcome:	1- How to determine costs of products and services more accurately.				
	2- Use the knowledge of product and service costs to set selling prices, to bid on contracts.				

Course tonics (Theor		Wook	Learning
	- Fundamentals of Cost Accounting , Wiliam N. Lanen , Shannon W.Anderson & Michael W.Maher ,Third Edition 2011 .		
	- Principles of Cost Accounting, Edward J. VanDerbeck, Fifteenth Edition.2010.		
Course References:	 Cost Accounting a Managerial Emphasis , Charles T. Horngren , Srikan M. Datar & Madhav V.Rajan , Fifteenth Edition .2015. Cost Accounting , Traditions and innovations , Barfield, Raiborn & Kinney . 		
	6- Use the accounting system as a too organization's goals.		
	5- Design an accounting system to fin system of an organization.	t the production a	and distribution
	4- Use techniques to measure the per within an organization.	formance of mar	nagers and subunits
	3- Analyze the relative profitability of	of various produc	ts and services.

Course topics (Theory)	Week	Learning Outcome
Accounting for labor: Defining wage plans with accounting entries: 1-Hourly rate plan: Examples, exercises, and problems about hourly rate plan. 2- piece-rate plan: Examples exercises and problems about piece-rate plan.	1 st week	Explanations and clarifying all topics in detail.
3- Modified wage plan:Examples, exercises and problems about modified wage plans.	2 nd week	Explanations and clarifying all topics in detail.
Examples, exercises and problems about modified wage plans.	3 rd week	Explanations and clarifying all topics in detail.
Accounting for factory overhead: Allocation of service department costs: 1- Direct Method: Examples, exercises and problems about direct method. • Limitation of the direct method.	4 th week	Explanations and clarifying all topics in detail.

rth 1	
5 th week	Explanations and clarifying all topics
	in detail.
	in actail.
6 th week	Explanations and
	clarifying all topics
	in detail with
	solving exercises
tht	and examples.
7 th week	Explanations and
	clarifying all topics
	in detail with solving exercises
	and examples.
8 th week	Explanations and
	clarifying all topics
	in detail with
	solving exercises
	and examples.
9 th week	Explanations and
	clarifying all topics
	in detail.
10 th week	Explanations and
	clarifying all topics
	in detail with
	solving exercises
, , th	and examples.
11 th week	Explanations and
	clarifying all topics in detail with
	solving exercises
	and examples.
12 th week	Explanations and
	clarifying all topics
	in detail with
	solving exercises
	and examples.
	7 th week 8 th week 9 th week

Practical Topics	Week	Learning Outcome
Examples exercises and problems about: Hourly rate plan.piece-rate plan.	1st week	Explanations and clarifying all topics in detail with solving exercises and examples.
• Examples, exercises and problems about modified wage plans.	2nd and 3rd week	Explanations and clarifying all topics in detail with solving exercises and examples.
• Examples, exercises and problems about direct method.	4 th week	Explanations and clarifying all topics in detail with solving exercises and examples.
Examples, exercises and problems about step method.	5 th week	Explanations and clarifying all topics in detail with solving exercises and examples.
Examples, exercises and problems about reciprocal method.	6 th week	Explanations and clarifying all topics in detail with solving exercises and examples.
Examples, exercises and problems about absorption costing.	7th ,8th and 9th week	Explanations and clarifying all topics in detail with solving exercises and examples.
Examples, exercises, and problems about variable costing.	10 th , 11 th and 12th week	Explanations and clarifying all topicsin detail with solving exercises and examples.

Questions Example Design

An employee earns \$ per hour for up to 200 units of production per day. An employee who produces more than 200 units per day receives an additional piece rate of \$0.50 per unit. Assume that an employee

worked eight hours per day with the following unit production for the week: Monday, 200; Tuesday, 175: Wednesday, 225; Thursday, 250, and Friday, 150. Calculate the employee's gross earnings for the week. \$____

Extra notes:

Sometime, the number of the weeks which has been arranged, it can be affected by the holiday and events.

External Evaluator

The course book reviewed by:

Dr. Arshad Sedeeq Abdullah, Ph.D in Accounting and Financial Management, Department of Accounting Techniques, Erbil Technical Administrative College, Erbil Polytechnic University, Erbil, Iraq.

Email: arshad.s.abdullah@epu.edu.iq 07504464622