



Module (Course Syllabus) Catalogue 2023-2024

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

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

Course Book

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|------------------------------------|---|
| 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 | <p>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.</p> <p>We also prepare students for the rewards and challenges facing them in the professional cost accounting word both today and tomorrow.</p> |
| Student's obligation | <p>. There are some responsibilities for students that have to do:</p> <ul style="list-style-type: none"> -Students must attend at all lectures. -Students must attend in semesters and final exams. -Students have to participate in practice lectures. |
| Required Learning Materials | <p>Students at the end of the semester should know the following subjects:</p> <p>What is: Direct materials, direct labor, and manufacturing factory overhead, product costs, cost of goods manufactured statement accounting entries regarding manufacturing companies etc.....</p> |

| | | Task | Weight (Marks) | Due Week | Relevant Learning Outcome |
|-----------------------------------|--|----------------|----------------|--|--|
| Evaluation | Paper Review | | | | |
| | 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 outcome: | <p>During the studding of: cost concepts, cost behavior, and cost accounting techniques to manufacturing, merchandising, and service businesses, student will learn:</p> <p>1- How to determine costs of products and services more accurately.</p> <p>2- Use the knowledge of product and service costs to set selling prices, to bid on contracts.</p> | | | | |

| Practical Topics | Week | Learning Outcome |
|---|---|---|
| Examples exercises and problems about: Hourly rate plan. <ul style="list-style-type: none"> • piece-rate plan. | 1st week | Explanations and clarifying all topics in detail with solving exercises and examples. |
| <ul style="list-style-type: none"> • Examples, exercises and problems about modified wage plans. | 2nd and 3rd week | Explanations and clarifying all topics in detail with solving exercises and examples. |
| <ul style="list-style-type: none"> • 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. | 7 th ,8 th and 9 th 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 12 th week | Explanations and clarifying all topics in 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:

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