

Course Book- Advanced Cost Accounting

PhD

Prof. Dr. Parzheen Sh. Mohammed

2020-2021

College/ Institute	Technical Administrative college	
Department	Accounting Techniques	
Module Name	Advanced Cost Accounting	
Module Code		
Degree	Technical Diploma <input type="checkbox"/>	Bachelor <input type="checkbox"/>
	High Diploma <input type="checkbox"/>	Master <input type="checkbox"/>
		PhD <input checked="" type="checkbox"/>
Semester	1	
Qualification		
Scientific Title	Professor	
ECTS (Credits)		
Module type	Prerequisite <input type="checkbox"/>	Core <input checked="" type="checkbox"/>
		Assist. <input type="checkbox"/>
Weekly hours		
Weekly hours (Theory)	(3)hr Class	(6)Total hrs Workload
Weekly hours (Practical)	()hr Class	()Total hrs Workload
Number of Weeks		
Lecturer (Theory)		
E-Mail & Mobile NO.	Parzheen.Aziz@epu.edu.iq ---07504764869	
Lecturer (Practical)		
E-Mail & Mobile NO.		
Websites		

Course Book

Course Description				
Course objectives				
Student's obligation				
Required Learning Materials				
Evaluation	Task	Weight (Marks)	Due Week	
	Paper Review	20		
	Assignments	Homework		
		Class Activity		
		Report		
		Seminar	10	
		Essay		
		Project		
	Quiz	5		
	Lab.			
	Midterm Exam	15		
	Final Exam	50		
	Total	100		
Specific learning outcome:				

Course References:

Course topics (Theory)	Week
Job order costing, Activity based costing.	1
Inventory costing and capacity management, how cost behave.	2
Process costing system and spoilage	3
JIT system	4
Standard costing, material ,labor, F.oh	5
Flexible budget	6
Problems	7
Midterm Examination.	8
Strategy, Balanced Scorecard, and Strategic Profitability Analysis	9
Allocation of Support- Department Costs, Common Costs, and Revenues	10
Cost Allocation: Joint Products and Byproducts	11
Problems .case studies	12
Balanced Scorecard ,Quality and Time	13
Transfer Pricing, and Multinational Considerations	14
Final Exam	15
Practical Topics	Week
