|  |  |  |  |
| --- | --- | --- | --- |
| **College** | **College of Business and Economics** | | |
| **Department** | **Accounting Information Systems** | | |
| **Program** | **Accounting Information Systems** | | |
| **Course Title** | **Cost Accounting** | **Course No:** | **14130415** |
| **Year** | **Third** | **Semester:** | **summer semester** |
| **Prerequisite(s)** | **Accounting principles -2** | | |
| **Instructor** | Nasreen. Yahya | | |
| **Instructor's e-mail** | [Nasreen\_yahya@yahoo.com](mailto:Nasreen_yahya@yahoo.com) | | |
| **Office Hours** |  | | |
| **Class Time** | *Sun mon tusd 10-12* | **Class Room:** |  |
| **Course description** | The study of this course includes giving the student an introduction to cost accounting, cost accounting and its relationship with other sciences, classifying and studying cost elements, cost theories, cost control, methods of handling and distributing indirect costs, order costs system, activities costing system, process costs. It also deals with introducing the student to the accounting systems in force in industrial companies, preparing industrial financial statements in the system of operating orders in cost collection, and the system of process costs, and it will also deal with allocating the costs of the auxiliary departments to the production centers and finally the accounting treatments for the divisions and main products, and how to distribute the common costs between them. | | |
| **Course Intended Learning Outcomes (CILOs)** | 1-What is cost accounting, its importance, objectives and its relationship to other sciences.  2. The role of cost accounting in various projects  3. The concept of cost, its components and the behavior of its various types.  4. Accounting for cost components.  5. Theories of measuring unit cost of produced.  6. Measuring unit cost under different systems (orders and process).  Address accounting problems related to indirect costs   |  |  | | --- | --- | | [فتح في "ترجمة Google"](https://translate.google.com/?um=1&ie=UTF-8&hl=ar&client=tw-ob#ar/en/1.%09%20%D9%85%D8%A7%20%D9%87%D9%8A%D9%87%20%D9%85%D8%AD%D8%A7%D8%B3%D8%A8%D8%A9%20%D8%A7%D9%84%D8%AA%D9%83%D8%A7%D9%84%D9%8A%D9%81%20%D9%88%D8%A3%D9%87%D9%85%D9%8A%D8%AA%D9%87%D8%A7%20%D9%88%D8%A3%D9%87%D8%AF%D8%A7%D9%81%D9%87%D8%A7%20%D9%88%D8%B9%) | [*تعليقات*](https://www.google.com/search?q=google+translate&oq=G&aqs=chrome.3.69i58j69i57l2j69i59l2j69i60l2j69i61.9591j0j7&sourceid=chrome&ie=UTF-8) | | | |
| **Textbook(s)** | Cost Accounting  15thEdition  By Horngren-Rajan- Datar | | |
| **Other required material (References):** |  | | |
| **Other Resources used (e.g. e-learning, field visits, periodicals, software, etc. )** |  | | |

**Academic Quality Assurance Department**

**Course Syllabus Form**

|  |  |
| --- | --- |
| **Course Teaching Methods** | |
| **Teaching Method** | **CILOs** |
|  |  |
|  |  |
|  |  |
|  |  |

|  |  |  |  |
| --- | --- | --- | --- |
| **Assessment Type** | **Details/Explanation of assessment in relation to CILOs** | **Weight** | **Date(s)** |
| **assignment** |  | 15% |  |
| **midterm Exam** |  | 40% |  |
| **Final Exam** |  | 45% |  |
| **Total** |  | 100% |  |

|  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Course Intended Learning Outcomes (CILOs)** | | | | | | | | | | |
| **CILOs** | **Mapping to Program ILOs** | | | | | | | | | |
| **On successful completion of the course, students will be able to:** | **a** | **b** | **c** | **d** | **e** | **F** | **g** | **h** | **I** | **j** |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |