



Business Administration Department

College of Administrative & financial

University of Cihan- Sulaimaniya

Subject: Cost Accounting II

Course Book – Year 3 - Semester 2 .

Lecturer's name: Hakar Abubakir Bayz

Academic Year: 2023/2024

Course Book

1. Course name	Cost Accounting II
2. Lecturer in charge	Hakar Abubakir Bayz
3. Department/ College	Business Administration Department / College of Administrative & financial
4. Time (in hours) per week	3
5. Office hours	
6. Course code	BACC 403
7. Teacher's academic profile	<p>E-mail : hakar.abubakir@spu.edu.iq hakar.abubakir@sulicihan.edu.krd</p> <p>Mobile : 07702235149</p> <p>2010-2014 BSc in Accounting , Technic College of Administrative , Sulaimanya Polytechnic University 2017-2019 MSc. In Accounting and Banking , faculty of Financial & Banking , Near East University , Cyprus</p>
8. Keywords	Total cost , variable cost , fixed cost, direct and indirect cost material, labour , expenses , fifo, lifo and average cost .
<p>9. Course overview: The course aims to introduce students to learning ways to how calculating cost of productions in accounting ; And And preparing cost of goods sold statement and knowing amount of profit or loss. It also determines the parts of manufacturing factory and determining cost for each parts.</p>	
<p>10. Course objective: The main objectives of this course are:</p> <ol style="list-style-type: none"> 1- Cost of goods sold 2- Income statement 3- Cost theories 4- Fifo and average cost 	
<p>11. Student's obligation All students are normally required to attend the lectures; take part in lectures</p>	

through solving exercises or as quizzes, write a summary for the Previous lectures or report about the subject and they will get marks for that as an activity also doing seminar about them topics .

12. Forms of teaching

Different forms of teaching will be used to achieve the objectives, such as white board , lecture notes beside the source book, google classroom and data show for presenting subjects by powerpoint and prezzi

13. Assessment scheme

Midterm Examination	30 %
Paper, Quiz, Project	10 %
Final theory exam	60%

14. Student learning outcome:

- I collect knowledge about principles of cost accounting.
- II acquire knowledge in the sphere of application of cost accounting .
- III recognize the importance of cost accounting.

15. Course Reading List and References:

Horngren,C.T.,Datar,S.M.and Rajan ,M.V.,Cost Accounting .

16. The Topics:

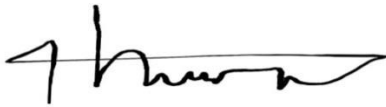
Lecture No	Topic
1	Theories of cost
2	Theory of total gross cost
3	Solving examples
4	Theory of direct cost
5	Solving examples
6	Theory of variable cost
7	Midterm Examination
8	Midterm Examination
9	Theory of absorption
10	Lifo
11	Fifo
12	Average cost
13	Labour cost
14	Revision

Final Examination

17. Peer review

- 1- I read and verify all requirements of teaching quality assurance are respected in this course book.
- 2- The scientific contents are new, convenient and well organized for this stage.
- 3- The order of chapters is well done.
- 4- References are new and available for students.

That's why I signed on this course book. And I take all responsibilities.



Main Lecturer in charge

Head of The Department