



CIHAN UNIVERSITY-SULAIMANIYA

Course Outline

2025-2026

**Address: Chwarchra-Opposite to Family Mall
Sulaymaniyah City
Kurdistan Region-Iraq
Tel: 07714695656,
email: presidency@sulicihan.edu.krd**

MODULE DESCRIPTION FORM

Module Information			
Module Title	Cost Accounting		
Module Type	Degree	<input type="checkbox"/> Theory <input type="checkbox"/> Lecture <input type="checkbox"/> Tutorial <input type="checkbox"/> Practical <input type="checkbox"/> Seminar <input type="checkbox"/> Report <input type="checkbox"/> Extra activity	
Module Code			
Language	English		
ECTS Credits : 5			
Module Level		Semester of Delivery	5 th Semester
Administering Department	Business Administration	College	Administration and Financial Sciences
Lecturer	Naz Hiwa Ghani		
Academic Title	Assistant Lecturer	Qualification	Msc. In Accounting
Module Tutor	Naz Hiwa Ghani	e-mail	naz.hiwa@sulicihan.edu.krd
Peer Reviewer Name		e-mail	
Scientific Committee Approval Date		Version Number	
Cycle of Study	Bachelor	Form of Education	Full time

Relation with other Modules			
Prerequisite module	N/A	Semester	
Co-requisites module	N/A	Semester	



Total Contact Hours:	42
Total Self Study Hours:	93
Total No. Hours:	135
ECTS:	5

No. of Weeks	Contact Hours			Self-Study					
	Theoretical	Practical	Lab	Quiz	Reading	Assignment	Report	Midterm Exam.	Final Exam.
1st Week (Registration)	2	1		-	-	-	-	-	-
2nd Week	2	1			2			15	28
3rd Week	2	1			2				
4th Week	2	1		4	2	2			
5th Week	2	1			2				
6th Week	2	1			2	2			
7th Week	2	1		4	2				
8th Week	2	1			2	2			
9th Week	2	1			2				
10th Week	2	1			2	2			
11th Week	2	1			2				
12th Week	2	1		4	2	2			
13th Week	2	1			2				
14th Week	2	1			2	2			
15th Week (Final Exam)									
TOTAL	28	14		12	26	12		15	28

Delivery Plan (Weekly Syllabus)

	Material Covered
Week 1	(Registration)
Week 2	<p style="text-align: center;">Theoretical Background on Cost Accounting</p> <ul style="list-style-type: none"> • - Definition of Cost Accounting • - The Objectives of Cost Accounting • - Differences between Financial Accounting & Cost Accounting.
Week 3	<p style="text-align: center;">Cost Classifications</p> <ul style="list-style-type: none"> • - Cost Classification According to Nature or Elements. • - Cost Classification According to Function. • - Cost Classification According to Traceability. • - Cost Classification According to Change in Volume (Cost Behavior).
Week 4	
Week 5	
Week 6	
Week 7	<p style="text-align: center;">Cost Sheet</p> <ul style="list-style-type: none"> • - Prime cost. • - Factory cost. • - Production cost. • - Cost of goods sold.
Week 8	Mid-Term Exam - Lecturing
Week 9	<p style="text-align: center;">Cost Theories</p> <ul style="list-style-type: none"> • - Total cost theory. • - Direct cost theory. • - Variable cost theory. • - Absorption cost theory
Week 10	
Week 11	
Week 12	
Week 13	
Week 14	Review
Week 15	Final Exams

Module Aims, Learning Outcomes and Indicative Contents

Module Objectives	<p>By studying cost accounting, students will gain the ability to analyze, classify, and control costs in order to support effective business decision-making. The course equips them with practical skills needed in accounting, auditing, finance, and management by showing how cost information is applied in budgeting, pricing, and performance evaluation. Students will also develop critical thinking and problem-solving skills through the preparation of cost sheets, variance analysis, and profitability assessment. In addition, the knowledge gained will help them understand business performance more deeply, provide a strong foundation for advanced studies in accounting and finance, and build professional competence aligned with ethical and organizational standards. Overall, cost accounting enables students to connect theory with practice and prepares them to contribute effectively in both professional and academic settings.</p>
Module Learning Outcomes	<p>By the end of this module, students will be able to:</p> <ol style="list-style-type: none"> 1. Define and explain the concept, objectives, and role of cost accounting, and differentiate it from financial accounting. 2. Classify costs according to nature, function, traceability, and behavior, and apply these classifications in business contexts. 3. Prepare and interpret cost sheets showing prime cost, factory cost, production cost, and cost of goods sold. 4. Explain and compare total, direct, variable, and absorption cost theories, and apply them. 5. Analyze and use cost information for planning, control, and performance evaluation. 6. Demonstrate analytical, problem-solving, and ethical awareness in preparing and reporting cost information.
Learning and Teaching Strategies	
Strategies	<p>The strategies to deliver this module can be as follows: Quizzes, homework, assignments, and group work Group discussions and participation Mid-term exam Final Exam</p>

Module Evaluation

Assessment Types		Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome
	Quizzes	12 hrs. /3	15	4,7,12	
	Assignment & group works	12 hrs. /3	15	4,6,10,12,14	
	Report	-	-	-	
Summative assessment	Midterm Exam	15 hrs. /1	20	8	
	Final Exam	28 hrs. /1	50	15	
Total assessment			100% (100 Marks)		

Learning and Teaching Resources

	Text	Available in the Library?
Required Texts	Hornigren, Charles T., Srikant M. Datar, and Madhav V. Rajan. Cost accounting: A managerial emphasis. 2015.	
Recommended Texts		
Websites	/	

Grading Scheme

مخطط الدرجات

Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 - 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required

Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.

Approved by Head of the Branch / Department

Signature

Date

1/9/2025

Name

M. Saya Jamal Aziz

Approved by Curriculum Development Committee and Bologna Process Committee

Signature

Date

Name