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| Level: Doctoral | Ministry of Higher Education & Scientific Research |
| Lecturer: Prof.D. Hazim H. Mohammed | Salahaddin University - Erbil |
| Study Year: 2023-2024 | Economic & Administration Collage |
| Subject: Cost Accounting | Accounting Department |

**Syllabus of the proposed cost accounting course distributed by weeks for the 1st course**

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| **Week** | **Date** | **Title** |
| 1 | 16/10/2023 | A brief overview of the cost basics and its management |
| 2 | 23/10/2023 | The traditional cost system and its comparison with modern cost systems |
| 3 | 30/10/2023 | Activity-based costing system (ABC) (1st generation) |
| Time-driven Activity-based costing system (TDABC) (2nd generation) |
| 4 | 6/11/2023 | Performance focused Activity-based costing system (PFABC) (3rd generation( |
| 5 | 13/11/2023 | Resource consumption accounting technique (RCA) (next generation) |
| 6 | 20/11/2023 | Comparison between the traditional costing system and generations costing with the practical examples |
| 7 | 27/11/2023 | Functions-based costing system (FBC) with the practical examples |
| 8 | 4/12/2023 | Operation-based costing system (OBC) with the practical examples |
| 9 | 11/12/2023 | Attribute-based costing system (ABC11) with the practical examples |
| 10 | 18/12/2023 | Activity-based costing system Four-stages (ABC 4S) with the practical examples |
| 11 | 25/12/2023 | Material flow cost accounting technique (MFCA) with the practical examples |
| 12 | 1/1/2024 | Holiday |
| 13 | 8/1/2024 | Engineering techniques used in strategic cost management (Concurrent Engineering, Reverse Engineering, Value Engineering, Design-to-Cost Technique, Supply Chain Management) |
| 14 | 15/1/2024 | Strategic performance measures "Return on Investment (ROI), Residual income (RI), Economic value added (EVA), Manufacturing Cycle Time (MCT), Customer-Response Time (CRT), Manufacturing Cycle Efficiency (MCE)**,** Overall Equipment Effectiveness (OEE) with the practical examples |
| 15 | 21/1/2024 | Final Exam |