

مفردات محاسبة التكاليف المتقدمة
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المرحلة الرابعة
كلية الإدارة والاقتصاد
الجامعة المستنصرية

التفاصيل

الاسبوع

Cost concepts

الاول

Static budget

الثاني

Flexible budget

الثالث

Standard cost:
introduction to cost accumulation method
Development of standards cost systems
Consideration in establishing standards

الرابع

Standard cost:
Setting standards
Setting standards for direct material
Setting standards for direct labor

الخامس

Standards costing: variance analysis	السادس
Exercises and practices for variances	السابع
Flexible budget and overhead variance	الثامن
Overhead cost variances analyses	التاسع
Exercises and practices for	العاشر

Standards costing :
the partial plan method for accounting procedure
The comprehensive plan method

الحادي
عشر

accounting procedure for cost elements:
accounting procedure for direct material
accounting procedure for direct labor
accounting procedure for F.O.H

الثاني عشر

Standard costing incorporating with Process costing

الثالث عشر

accounting procedure for deposition of costing

الرابع عشر

Standards costing Exercises and practices for
Accounting procedure for standard costing

الخامس
عشر