

Module (Course Syllabus) Catalogue 2023-2024

College/ Institute	Technical College Of Management /Erbil	
Department	Accounting Techniques	
Module Name	Managerial Accounting	
Module Code		
Degree	Technical Diploma <input type="checkbox"/> Bachelor <input type="checkbox"/> High Diploma * Master <input type="checkbox"/> PhD <input type="checkbox"/>	
Semester	Second	
Qualification	Ph.D. in Cost and Managerial Accounting	
Scientific Title	Lecturer	
ECTS (Credits)	7	
Module type	Prerequisite <input type="checkbox"/> Core * <input type="checkbox"/> Assist. <input type="checkbox"/>	
Weekly hours	4 hours	
Weekly hours (Theory)	(1)hr Class	(175)Total hrs Workload
Weekly hours (Practical)	(2)hr Class	(175)Total hrs Workload
Number of Weeks	15 weeks	
Lecturer (Theory)	Dr. Ahmed Burhan Mousa	
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Lecturer (Practical)	Ahmed Burhan Mousa		
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Course Book

Course Description	Managers at companies small and large must understand how revenues and costs behave or risk losing control of the performance of their firms. Managers use cost accounting information to make decisions about research and development, budgeting, production planning, pricing, and the products or services to offer customers. Sometimes these decisions involve tradeoffs.			
Course objectives	Your achievement level for each objective will be measured by your success in completing the homework, quizzes, and examinations. Upon completion of this course, the successful student will be expected to have developed the following competencies: 1. The bases of managerial accounting. 2/ preparing and understanding the managerial budgets. 3/ planning, controlling, decision making.			
Student's obligation	attendance and completion of all tests, exams, assignments, reports , essays...etc			
Required Learning Materials	Different forms of teaching will be used to reach the objectives of the matter: power point presentations for the head titles and definitions, classification of material, beside exercises and problem solution, further more will be asked student to solution exercise home work.			
Evaluation	Task	Weight (Marks)	Due Week	Relevant Learning Outcome
	Review article or Report	%10		Searching and collecting resources about special topic.

	Assignments	Homework			The ability of solving exercises and examples and discussing.
		Class Activity	%5	During weeks	Participating and giving opinion.
		Report			
		Seminar	%5		The ability of presenting a topic which related to the module.
		paper			
		Project			Explanations and clarifying about a specific topic in detail.
	Quiz	%10		The ability of answering questions.	
	Lab.				
	Midterm Exam	%20		The ability of answering questions.	
	Final Exam	%50		The ability of answering questions.	
	Total	%100			
Specific learning outcome:	<p>During the studding of: Managerial Accounting an Overview , Cost-Volume-profit analysis, and Master Budget, student will learn:</p> <ol style="list-style-type: none"> 1- learn Terminology of Management accounting, financial and managerial accounting, planning, controlling Decision making. 2- Cost – Volume-Profit analysis, Break erne point, contribution margin, variable cost, fixed cost target income, operating leverage, sales mix. 3- How to prepare Master budget, sales budget, production budget, Direct manufacturing overhead budget, cash budget, cost of good manufactured and sold budget. 4- modern management accounting methods. 				
Course References:	<p>Horngren,T,CH.Datar,M,S. Rajan,M. “cost accounting managerial emphases”. Pearson Education, Inc. 16thEdition.</p> <p>Garrison,R.H. Noreen,E. W. Brewer,P.C. “managerial accounting”. McGraw-Hill Companies, Inc. 17thEdition</p>				

Course topics (Theory)	Week	Learning Outcome
Managerial Accounting an Overview	1 st week	Explanations and clarifying all topics in detail.
Cost-Volume-profit analysis	2 nd week	Explanations and clarifying all topics in detail.
Break-even point contribution margin, variable cost, fixed cost target income, operating leverage, sales mix.	3 rd week	Explanations and clarifying all topics in detail.
Master budget: sales budget and production budget	4 th week	Explanations and clarifying all topics in detail.
Direct material budget and direct labor budget.	5 th week	Explanations and clarifying all topics in detail.
Direct manufacturing overhead budget and cash budget	6 th week	Explanations and clarifying all topics in detail.
cost of good manufactured and sold budget.	7 th week	Explanations and clarifying all topics in detail.
Ending inventory budget Income statement and Balance sheet budget.	8 th week	Explanations and clarifying all topics in detail.
Midterm exam	9 th week	
Decision Making: Cost indifference point, special order make or buy decision	10 th week	Explanations and clarifying all topics in detail.
Decision Making: Adding or dropping product line	11 th week	Explanations and clarifying all topics in detail.
Decision Making: constraint resource	12 th week	Explanations and clarifying all topics in detail.
modern management accounting methods	13 th week	Explanations and clarifying all topics in detail.
Final exam	14 th week	
Final exam	15 th week	

Practical Topics	Week	Learning Outcome
<ul style="list-style-type: none"> Examples, about the difference between Management accounting, financial and managerial accounting. 	1 st week	Explanations and clarifying all topics in detail with solving exercises and examples.
<ul style="list-style-type: none"> Examples, exercises and problems about Cost – Volume-Profit analysis, Break erne point, contribution margin, variable cost, fixed cost target income, operating leverage, sales mix. . 	2 nd and, 3 rd , week	Explanations and clarifying all topics in detail with solving exercises and examples.
<ul style="list-style-type: none"> Examples, exercises and problems about Master budget, sales budget, production budget, Direct manufacturing overhead budget, cash budget, cost of good manufactured and sold budget. 	4 th , 5 th , 6 th , 7 th , and 8 th week	Explanations and clarifying all topics in detail with solving exercises and examples.
<ul style="list-style-type: none"> Examples, exercises and problems about Cost indifference point, special order make and buy decision, Adding or dropping product line, constraint resource. 	10 th , 11 th and 12 th week	Explanations and clarifying all topics in detail with solving exercises and examples.
<ul style="list-style-type: none"> Examples, exercises and problems about Just in time - Target costing - kaizen – Balance scorecard. 	13 th week	Explanations and clarifying all topics in detail with solving exercises and examples.

Questions Example Design

1. Compositional: In this type of exam the questions usually starts with Explain how, What are the reasons for...?, Why...?, How....?

With their typical answers

Examples should be provided

2.True or false type of exams:

In this type of exam a short sentence about a specific subject will be provided, and then students will comment on the trueness or falseness of this particular sentence. Examples should be provided

3. Multiple choices:

In this type of exam there will be a number of phrases next or below a statement, students will match the correct phrase.Examples should be provided.

4. solve problems:

In this type of exam due to solve the problems.

5-EXERCISE /Sales and Production Budgets LO8–2, LO8–3

The marketing department of Jessi Corporation has submitted the following sales forecast for the upcoming fiscal year (all sales are on account):

1st Quarter 2nd Quarter 3rd Quarter 4th Quarter

Budgeted unit sales 11,000 12,000 14,000 13,000

The selling price of the company's product is \$18.00 per unit. Management expects to collect 65%

of sales in the quarter in which the sales are made, 30% in the following quarter, and 5% of sales are expected to be uncollectible. The beginning balance of accounts receivable, all of which is expected to be collected in the first quarter, is \$70,200.

The company expects to start the first quarter with 1,650 units in finished goods inventory.

Management desires an ending finished goods inventory in each quarter equal to 15% of the next quarter's

budgeted sales. The desired ending finished goods inventory for the fourth quarter is 1,850 units.

Required:

1. Calculate the estimated sales for each quarter of the fiscal year and for the year as a whole.
2. Calculate the expected cash collections for each quarter of the fiscal year and for the year as a whole.
3. Calculate the required production in units of finished goods for each quarter of the fiscal year and for the year as a whole

Extra notes:

Sometime, the number of the weeks which has been arranged, it can be affected by the holiday and events.

External Evaluator

The course book reviewed by: Dr. Arshad Sedeeq Abdullah, Ph.D in Accounting and Financial Management, Department of Accounting Techniques, Erbil Technical Administrative College, Erbil Polytechnic University, Erbil, Iraq. Email: arshad.s.abdullah@epu.edu.iq 07504464622