



Module (Course Syllabus) Catalogue 2022-2023

College/ Institute	Erbil polytechnic university/Erbil administrative college	
Department	Accounting Techniques	
Module Name	Managerial Accounting	
Module Code	MAA701	
Degree	Technical Diploma <input type="checkbox"/>	Bachelor * <input type="checkbox"/> High Diploma <input type="checkbox"/> Master <input type="checkbox"/> PhD <input type="checkbox"/>
Semester	Eight Semester	
Qualification	Accounting and Finance	
Scientific Title	Assistant professor Assistant Lecturer	
ECTS (Credits)	6	
Module type	Prerequisite <input type="checkbox"/>	Core * <input type="checkbox"/> Assist. <input type="checkbox"/>
Weekly hours	4 hours	
Weekly hours (Theory)	(2)hr Class	(75)Total hrs Workload
Weekly hours (Practical)	(2)hr Class	(75)Total hrs Workload
Number of Weeks	12 weeks	
Lecturer (Theory)	Dr.Parzheen Sh. Mohammad Ahmed Burhan Mousa	
E-Mail & Mobile NO.	07504764869 A.Parzheen.Aziz@epu.edu.iq ahmed.mousa@epu.edu.iq 07504260803	

Lecturer (Practical)	Dr.Parzheen Sh. Mohammad Ahmed Burhan Mousa
E-Mail & Mobile NO.	
Websites	https://moodle.epu.edu.iq/course/view.php?id=1830

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	Data show, white board, Book			
Evaluation	Task	Weight (Marks)	Due Week	Relevant Learning Outcome
	Paper Review			
	Assign Homework	%10	2 nd week, 6 th week and 8 th week	The ability of solving exercises and examples and discussing.

	Class Activity	%2	During weeks	Participating and giving opinion.
	Project			
	Seminar	%8	10 th week	The ability of presenting a topic which related to the module.
	paper			
	Report	%8	9 th week	Explanations and clarifying about a specific topic in detail.
	Quiz	%8	6 th week ,8 th week	The ability of answering questions.
	Lab.			
	Midterm Exam	%24		The ability of answering questions.
	Final Exam	%40		The ability of answering questions.
	Total	%100		
Specific learning outcome:	<p>During the studding, student will learn:</p> <ol style="list-style-type: none"> 1- Decision Making about Cost indifference point, special order, make or buy decision, Adding or dropping product line, constraint resource. 2- Flexible budget, spending variance, efficiency variance, volume variance. 3- Static budget, sales volume variance, sales mix variance, sales quantity variance, share market variance, size market variance. 			
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. 13thEdition</p>			
Course topics (Theory)			Week	Learning Outcome
Decision Making: Cost indifference point, special order			1 st week	Explanations and clarifying all topics in detail.

Decision Making: make or buy decision	2 nd week	Explanations and clarifying all topics in detail.
Decision Making: Adding or dropping product line	3 rd week	Explanations and clarifying all topics in detail.
Decision Making: constraint resource	4 th week	Explanations and clarifying all topics in detail.
Flexible Budget	5 th week	Explanations and clarifying all topics in detail.
Flexible Budget	6 th week	Explanations and clarifying all topics in detail.
Flexible Budget	7 th week	Explanations and clarifying all topics in detail.
Flexible Budget	8 th week	Explanations and clarifying all topics in detail.
Static Budget	9 th week	Explanations and clarifying all topics in detail.
Static Budget	10 th week	Explanations and clarifying all topics in detail.
Static Budget	11 th week	Explanations and clarifying all topics in detail.
Static Budget	12 th week	Explanations and clarifying all topics in detail.
Practical Topics	Week	Learning Outcome
<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. 	1 st , 2 nd , 3 rd , 4 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 Flexible budget, spending variance, efficiency variance, volume variance.. 	5 th , 6 th , 7 th , 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 Static budget, sales volume variance, sales mix variance, sales quantity variance, share market variance, size market variance. 	9 th , 10 th , 11 th , 12 th week	Explanations and clarifying all topics in detail with solving exercises and examples.
<p>Questions Example Design</p> <p>1. Compositional: In this type of exam the questions usually starts with Explain how, What are the reasons for...?, Why...?, How....?</p> <p>With their typical answers Examples should be provided</p> <p>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</p> <p>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.</p> <p>4. solve problems: In this type of exam due to solve the problems.</p>		
<p>Extra notes: Sometime, the number of the weeks which has been arranged, it can be affected by the holiday and events.</p>		
<p>External Evaluator</p> <p>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</p>		