



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 checked="" type="checkbox"/> * High
	Diploma <input type="checkbox"/> ster	PhD <input type="checkbox"/>
Semester	Seven Semester	
Qualification	MSc in Accounting and Finance	
Scientific Title	Assistant Lecturer	
ECTS (Credits)	6	
Module type	Prerequisite <input type="checkbox"/>	Core <input checked="" 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)	Darstan Hasan Hamad Naz Nozad Saaduldin	
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Lecturer (Practical)	Darstan Hasan Hamad Naz Nozad Saaduldin	
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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	Data show, white board, Book				
Evaluation	Task		Weight (Marks)	Due Week	Relevant Learning Outcome
	Paper Review				
	Assignments	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.	

	Report			
	Seminar	%8	10 th week	The ability of presenting a topic which related to the module.
	paper			
	Project	%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 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. 13thEdition</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	3 rd week	Explanations and clarifying all topics in detail.
contribution margin, variable cost, fixed cost	4 th week	Explanations and clarifying all topics in detail.
target income, operating leverage, sales mix.	5 th week	Explanations and clarifying all topics in detail.
Master budget: 1- sales budget and production budget	6 th week	Explanations and clarifying all topics in detail.
2- Direct material budget and direct labor budget.	7 th week	Explanations and clarifying all topics in detail.
3- Direct manufacturing overhead budget and cash budget	8 th week	Explanations and clarifying all topics in detail.
4- cost of good manufactured and sold budget.	9 th week	Explanations and clarifying all topics in detail.
5- Ending inventory budget	10 th week	Explanations and clarifying all topics in detail.
6- Income statement and Balance sheet budget.	11 th week	Explanations and clarifying all topics in detail.
modern management accounting methods	12 th week	Explanations and clarifying all topics in detail.
Practical Topics	Week	Learning Outcome
• 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.
• 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 , 3 rd , 4 th and 5 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 Master budget, sales budget, production budget, Direct manufacturing overhead budget, cash budget, cost of good manufactured and sold budget. 	6 th , 7 th , 8 th , 9 th , 10 th and 11 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- activity based costing – Balance scorecard. 	12 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.

Extra notes:

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

External Evaluator

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