



Department of Accounting Technics

Technical College of Management

Polytechnic University

Msc degree

Managerial Accounting

Course Book

Semester 2

Professor Dr. Parzheen Sh. Mohammed

Academic Year: 2023 / 2024

. Course objective:

The main objective of this course is to give student a good theoretical and practical knowledge of Managerial Accounting. The student will be able to solve problems about tools used in managerial accounting and recognize the conceptual frame of this subject .

Student's obligation

The attendance of students in lectures will have extra credit. He / she is required to continuously follow the lectures, submits homework and assignments. Expect quizzes any time.

Course References:

1- Horngren&Datar&Rajan,cost accounting, A managerial Emphasis,16ed,pearson prentice Hall,UpperSaddleRiver,NewJesey,2021.

2-Garrison& Noreen& Brewer, Managerial Accounting, 14ed, Irwin McGraw- Hill, 2021

3- Drury, Colin ,Management & cost accounting ,8 ed ,Brendan George, 2012.

The Topics

Week	Topics
1	An Introduction to the manager, managerial accounting.
2	Cost –volume –profit Analysis.
3	Exercises & problems
4	Master Budget and Responsibility Accounting
5	Exercises & problems
6	Decision Making and relevant cost
7	Exercises & problems
8	Pricing decisions &cost management
9	Exercises & problems
10	Strategy, Balanced Scorecard, and Strategic Profitability Analysis
11	Exercises & problems
12	Cost Allocation, Customer Profitability Analysis, and Sales-Variance Analysis
13	Exercises & problems
14	Capital budgeting
15	Exercises and problems
16	Final Exam