

Kurdistan Region Government Ministry of Higher Education and Scientific Research Erbil Polytechnic University



Course Book

Semester

2023-2024

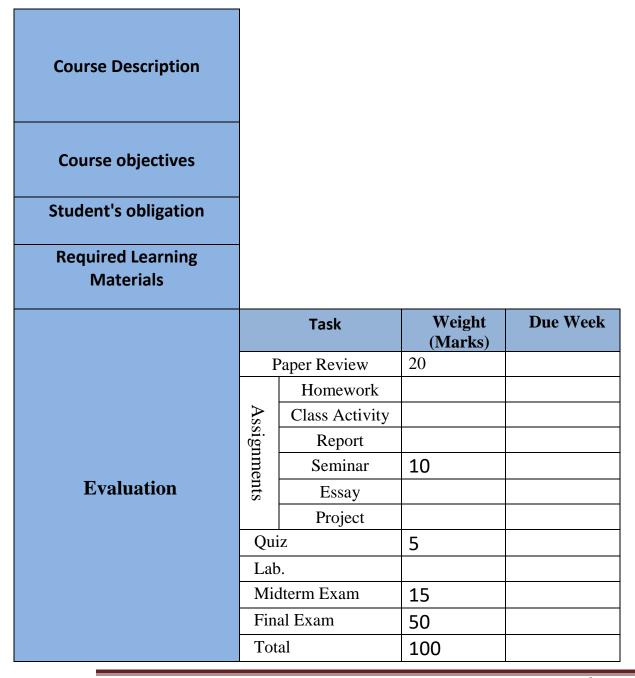
Managerial Accounting

Prof.Dr. Parzheen Sh.Mohammed

College/ Institute	Technical Administrative college		
Department	Accounting Techniques		
Module Name	managerial Accounting		
Module Code			
Degree	Technical Diploma Bachler		
	High Diploma Master PhD		
Semester	1		
Qualification			
Scientific Title	Professor		
ECTS (Credits)			
Module type	Prerequisite Core Assist.		
Weekly hours			
Weekly hours (Theory)	(3)hr Class (6)Total hrs		
	Workload		
Weekly hours (Practical)	()hr Class ()Total hrs Workload		
Number of Weeks			
Lecturer (Theory)			
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Lecturer (Practical)	
E-Mail & Mobile NO.	
Websites	

Course Book



Directorate of Quality Assurance and Accreditation

بەر يوهبەر ايەتى دڵنيايى جۆرى و متمانەبەخشىن

Specific learning outcome:	
Course References:	
Course topics (Theory)	Week
A brief overview of managerial accounting	1
Cost –volume profit analysis strategy in light of modern costs technique (ABC,TDABC,RCA)	2
Variable costing ,Absorption costing, Throughput costing and CVP analysis	3
Activity Resource usage Model and tactical decision making	4
Capital budgeting and decision making	5
Strategic Customer profitability ,strategic variance analysis	6
Pricing decision and cost management	7
Midterm Examination.	8
Inventory management, EOQ,JIT,TC	9,10
Engineering Techniques used in strategic cost management(concurrent engineering ,reverse engineering, value engineering, design to cost technic, supply chain management)	11,12
Strategic performance measures(RI,EVA,MCT,customer response	13
Time,throughput time,MCE,overall equipment effectiveness OEE Problems .case studies	14
Final Examination	15