



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 <input type="checkbox"/>	Bachler <input type="checkbox"/>
	High Diploma <input type="checkbox"/>	Master <input type="checkbox"/> PhD <input checked="" type="checkbox"/>
Semester	1	
Qualification		
Scientific Title	Professor	
ECTS (Credits)		
Module type	Prerequisite <input type="checkbox"/>	Core <input checked="" type="checkbox"/> Assist. <input type="checkbox"/>
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	

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Course Description				
Course objectives				
Student's obligation				
Required Learning Materials				
Evaluation	Task	Weight (Marks)	Due Week	
	Paper Review	20		
	Assignments	Homework		
		Class Activity		
		Report		
		Seminar	10	
		Essay		
		Project		
	Quiz	5		
	Lab.			
	Midterm Exam	15		
	Final Exam	50		
	Total	100		

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 Time,throughput time,MCE,overall equipment effectiveness OEE	13
Problems .case studies	14
Final Examination	15