



**Department of Business Administration Techniques**

**Erbil Technical Administration College**

**University of polytechnic university/Erbil**

**Subject: Managerial Accounting**

**Course Book 2020-2021**

**Lecturer's name: Dilshad Aziz Jemal**

**Academic Year: 2020 - 2021**

# Course Book

<b>1. Course name</b>	<b>Managerial accounting</b>
<b>2. Lecturer in charge</b>	<b>Dilshad Aziz Jemal</b>
<b>3. Department/ College</b>	<b>technical business management</b>
<b>4. Contact</b>	e-mail: <a href="mailto:Dilshad.gha@epu.edu.iq">Dilshad.gha@epu.edu.iq</a> phone: 009647504606482
<b>5. Time (in hours) per week</b>	<b>Theory: 1 Practical: 2</b>
<b>6. Office hours</b>	<b>Online based lecture</b>
<b>7. Course code</b>	
<b>8. Teacher's academic profile</b>	<a href="https://staff.epu.edu.iq/faculty/dilshad.gha">https://staff.epu.edu.iq/faculty/dilshad.gha</a>
<b>9. Keywords</b>	
<b>10. Course overview:</b> This course is designed to develop an appreciation for the uses of cost information in the administration and control of business organizations. Emphasis is on how accounting data can be interpreted and used by management in planning and controlling business activities. Upon completion, students should be able to analyze and interpret cost information and present this information in a form that is usable by management	
<b>11. Course objective:</b> Understand how managers use and analyse managerial accounting information to make decisions.  Prepare an operating budget and understand where and how to acquire the necessary information.  Perform time value of money analysis using discounted cash flow technique. Interpret and explain the difference between net present value, internal rate of return and payback. Analyse a capital budget request.  Professionally and effectively collaborate with peers (co-workers) and communicate with instructor (manager)	
<b>12. Student's obligation</b> Students in order to learn and get fully knowledge of this subject, they have to prepare themselves before every new lecture and bring all the materials to the class and the attendance and completion of all tests, exams, assignments, reports , essays...etc	
<b>13. Forms of teaching</b> Different forms of teaching will be used to reach the objectives of the matter: power point presentations for the head titles and definitions, classification of material, beside exercises and problem solution, further more will be asked student to do home works and doing reports or assignments.	

**Teaching methodology:**

Classroom time will consist of one or all of the following: lecture, question and answer, group discussions and class exercises and problems. Work may be done individually or in small groups. The readings will come from the required text. Lectures and discussions will enable the Lecturer and the students to expand on and clarify the material presented in the readings. There will be writing assignments.

**14. Assessment scheme**

Midterm 30 marks.

Activities (Reports, essay and seminars 16 marks.

Quiz and HomeWorks 14 marks.

**15. Student learning outcome:**

Apply managerial accounting and its objectives in a way that demonstrates a clear understanding of ethical responsibilities.

Prepare various costing schedules where an analysis of cost classification, behavior, and type is completed.

Apply and analyze different types of activity-based management tools through the preparation of estimates.

Analyze cost-volume-profit techniques to determine optimal managerial decisions.

Prepare a master budget and demonstrate an understanding of the relationship between the components.

Perform cost variance analysis and demonstrate the use of standard costs in flexible budgeting.

Outline and apply management tools and techniques such as the balanced scorecard, operational performance measures, quality, and environmental cost management.

Prepare analyses of various special decisions, using relevant costing and benefits

**16. Course Reading List and References:**

▪Key references: MANAGERIAL ACCOUNTING FOR MANAGERS

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▪Magazines and review (internet): internet in general

<b>17. The Topics:</b>		<b>Lecturer's name</b>
<b>Details</b>		Dilshad Aziz Jemal
<b>Week/Unit</b>	<b>Outline</b>	<b>No. of Hours</b>
<b>1.</b>	<b>The analysis of mixed cost</b>	<b>3</b>
<b>2.</b>	The high low method	<b>3</b>
<b>3.</b>	The contribution format income statement	<b>3</b>
<b>4.</b>	The basics of cost volume relationship	<b>3</b>
<b>5.</b>	Contribution margin	<b>3</b>
<b>6.</b>	CVP Relation in equation form	<b>3</b>
<b>7.</b>	Contribution margin ratio	<b>3</b>
<b>8.</b>	Break even in unit sales	<b>3</b>
<b>9.</b>	Break even in dollar sales	<b>3</b>
<b>10.</b>	The margin of safety	<b>3</b>
<b>11.</b>	The definition of sales mix	<b>3</b>
<b>12.</b>	Sales mix and break even analysis	<b>3</b>
<b>13.</b>	The sales Budget	<b>3</b>
<b>14.</b>	The production Budget	<b>3</b>
<b>15.</b>	The direct material Budget	<b>3</b>
<b>16.</b>	The direct labour Budget	<b>3</b>
<b>17.</b>	Manufacturing overhead Budget	<b>3</b>
<b>18.</b>	The ending finished goods inventory budget	<b>3</b>
<b>19.</b>	The selling and administration expenses Budget	<b>3</b>
<b>20.</b>	Cash Budget	<b>3</b>
<b>21.</b>	The Budget income statement	<b>3</b>
<b>22.</b>	The budget income statement	<b>3</b>
<b>23.</b>	The Budget Balance sheet	<b>3</b>
<b>24.</b>	The flexible Budget	<b>3</b>

25.	The flexible Budget	3
26.	Cost concepts of decision making	3
27.	Adding and dropping product lines	3
28.	The make or buy decision	3
29.	Special orders	3
30.	Sell or process further decision	3
<b>Total</b>		<b>90</b>

**19. Examinations:**

**1. Compositional:** In this type of exam the questions usually starts with Explain how, What are the reasons for...?, Why...?, How....?

**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.

**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.

4. **Problems:** in this type of exam there will be problems which have to be solved by the students.

**20. Extra notes:****21. Peer review**