



جمهورية العراق
وزارة التعليم العالي والبحث العلمي
جهاز الاشراف والتقويم العلمي
دائرة ضمان الجودة والاعتماد الأكاديمي
قسم الاعتماد

الجامعة : جامعة شط العرب
الكلية : كلية الادارة و الاقتصاد
القسم : المحاسبة
المرحلة : الثانية
اسم المحاضر الثلاثي : د. ماجد احمد محمد
اللقب العلمي : مدرس
المؤهل العلمي : دكتوراه محاسبة
مكان العمل : كلية الادارة و الاقتصاد

Course Description

Subject: Managerial Accounting 1

The objective of this subject is to provide students with an understanding of the basic concepts of management accounting. In general, management accounting provides relevant information to managers of organizations regarding product costing, planning, control and decision making.

1. Educational Institution	Shatt Al-Arab University
2. Department / Center	Accounting
3. Course Title /Code	Managerial Accounting 1
4. Lecturer Name	Majid Ahmed Mohammed Al-Alanssari
5. Type of Teaching	Attendance
6. Academic Year /Term	2025-2026 - 1
7. Total No. of Teaching Hours	60
8. Date of Preparing this Course Description	01/09/2025

9. Course Objectives

1. Course Objectives:

In light of the course description, the primary objective of the course is to provide the framework necessary for understanding, applying and using management accounting information. In line with this approach, the list of topics covered in this course includes an overview of management accounting; the role and function of accounting information as a management tool, cost concepts and behaviors, and incremental costs and their application in short-term decision making.

Teaching Methodology and Teaching Methods The teaching methodology of this course is primarily interactive and participatory. It emphasizes the theme of “active” and “continuous” learning. Class time is divided into specific units consisting of: lecture; case presentation and discussion; presentation and discussion of assignments by individual participants and teams; and question and answer sessions.

Every effort is made to help students connect the concepts presented. With the provision of integration exercises that help students learn to think like managers. These exercises link learning objectives across chapters in ways that enable students to understand how management accounting “fits together” to provide noticeable improved management.

Provide the student with real-world examples (realities) relevant to the chapters being taught. With the end-of-chapter materials, the solutions manual is reviewed and questions are selected from the test bank that are consistent and appropriate to the level of our students.

10. Course Output, Methodology and Evaluation

(A) Cognitive Objectives

A- Cognitive objectives

Describing concepts

Evaluating those concepts

Explaining methods for solving and preparing planning tools that provide the required data

Clarifying the features and content of internal reports useful in decision-making

Explaining the foundations and equations used in control and performance evaluation

Discussing the results resulting from the choices applied in solving verbal problems

(B) Skill Objectives Related to the Program:

B - Course specific skill objectives

B1 - Developing the student's thinking through the course's conceptual framework

B2 - Raising the student's comprehension capacity through different learning methods to achieve suitability with the different learning styles of students

B3 - Developing the student's skills in solution methods to enable him to face daily problems in practical life.

B4 - Providing the student with the different methods appropriate for analyzing problems and how to prepare the data on which operational and investment decisions are based

Methods of Teaching and Learning

Teaching and learning methods

- Written (providing students with a notebook containing a summary of concepts with unsolved examples. The blanks are filled in with solutions in class)
- Reading (providing students with links to the main book and the supporting book)
- Explanatory presentation of concepts
- Providing students with PowerPoint video lectures identical to the notebook

Methods of Evaluation

Concept Check (True or False) (Fill in the blanks with appropriate sentences as options)

Methods and Processes Check (Choose the correct answers Multiple Choice Questions)

Matching the appropriate sentences

Organizing budgets (Practical applications - exercises and verbal problems)

(C) Sentimental and Value Objectives

C- Emotional and value objectives

C1- Expanding the student's awareness of how to employ appropriate information to serve management in implementing the administrative process.

C2- Knowing how to use management accounting techniques in pricing and decision-making

C3- Developing the student's predictive ability to acquire the skill of estimating the amounts and dates of future cash flows

C4- Developing the student's behavioral sense, as the internal environment in which management accounting lives is based on individuals.

Methods of Teaching and Learning

Providing students with examples from the real world (reality) related to the classes being taught. With the end-of-chapter materials, the solutions guide is reviewed and questions are selected from the test bank that are consistent and appropriate to the level of our students.

Using the case study method by assigning groups to solve it to create a spirit of cooperation among groups of students, as the organization is a group of individuals working to achieve a common goal.

Methods of Evaluation

Evaluation methods

- Examining the acquisition of concepts in the classroom through short conceptual questions and their answers.
- Conducting written tests and setting a time limit of ten minutes to examine the extent of understanding of the concepts given in the lecture.
- Allowing all students to practice and giving them the opportunity to learn from each other while monitoring inactive students.

D) General and Qualitative Skills (other skills related to the ability of employment and personal development)

D- General and transferable skills (other skills related to employability and personal development).

D1- Training students during classroom activities to prepare budgets independently, and asking the group leader to provide solutions according to the number of members of his group.

D2- Trying to involve students in lectures in order to break the shyness of the presentation.

Practical reality requires outputs capable of dealing with customers and serving their interests.

D3- Providing students with experiences of successful experiments in practical life.

11. Course Structure					
Evaluation	Teaching Method	Title of Subject	Required Learning Output	Hours	Week
Concept Check Short Questions True or False Fill in the blanks	Explaining concepts Providing written and printed materials (Handout) Group work Demonstration	Chapter One Introduction to Management Accounting	1 Explain the distinctive features of management accounting. 2 Identify the three general functions of management.	4H	1
Concept Check Short Questions True or False Fill in the blanks	Explaining concepts Providing written and printed materials (Handout) Group work Demonstration	Chapter One Introduction to Management Accounting	3. Identify the three categories of manufacturing costs. 4 Distinguish between product costs and period costs.	4H	2
Concept Check Short Questions True or False Fill in the blanks	Explaining concepts Providing written and printed materials (Handout) Group work Demonstration	Chapter One Introduction to Management Accounting	5 Explain the difference between a commercial income statement and a corporate income statement. Industrial. 6 Explain how to determine the cost of manufactured goods.	4H	3
Concept Check Short Questions True or False Fill in the blanks	Explaining concepts Providing written and printed materials (binding) Group work Demonstration Applied examples About cash budgeting	Chapter One Introduction to Management Accounting	7 Explain the difference between the balance sheet of a commercial and industrial unit.	4H	4

Concept Check Short Questions True or False Fill in the blanks	Explaining concepts Providing written and printed materials (Handout) Group work Demonstration	Chapter 2 Profit Volume Cost	8Identify trends in management accounting.	4H	5
Concept Check Short Questions True or False Fill in the blanks	Explaining concepts Providing written and printed materials (Handout) Group work Demonstration	Chapter 2 Profit Volume Cost	1Distinguish between variable and fixed costs. 2Explain the importance of relevant scope.	4H	6
Concept Check Short Questions True or False Fill in the blanks	Explaining concepts Providing written and printed materials (Handout) Group work Demonstration	Chapter 2 Profit Volume Cost	3Explain the concept of mixed costs. 4List the five components of cost- volume-profit analysis.	4H	7
Concept Check Short Questions True or False Fill in the blanks	Explaining concepts Providing written and printed materials (Handout) Group work Demonstration	Chapter 2 Profit Volume Cost	5 Explain what contribution margin is and how it can be expressed. 6 Identify the three methods of determining the break-even point.	4H	8
Concept Check Short Questions True or False Fill in the blanks	Explaining concepts Providing written and printed materials (Handout) Group work Demonstration	Chapter 2 Profit Volume Cost	7 Give formulas for determining the sales required to earn the target net income.	4H	9
Concept Check Short	Explaining concepts Providing	Review of the two chapters with applications		4H	10

Questions True or False Fill in the blanks	written and printed materials (Handout) Group work Demonstration	of word problems from previous exams			
	Practical examples and verbal problems	First Exam.		4H	11
Concept Check Short Questions True or False Fill in the blanks	Explaining concepts Providing written and printed materials (Handout) Group work Demonstration	Chapter 3 Cost-Volume- Profit Analysis: Additional Issues	1Describe the basic features of the income statement in terms of cost, volume, and profit. 2Apply the basic concepts of CVP. 3 Explain the term sales mix and its effects on break-even sales. 4 Determine sales mix when a company has limited resources. 5 Understand how operating leverage affects profitability	4H	12
Concept Check Short Questions True or False Fill in the blanks	Explaining concepts Providing written and printed materials (Handout) Group work Demonstration	Chapter 4 Short-Term Decisions	-1Identify the steps of the decision-making process in management. 2Describe the concept of incremental analysis 3Identify the costs related to accepting an order at a special price. 4Identify the costs related to the purchase or purchase decision.	4H	13
Concept Check Short Questions True or False Fill in the blanks	Explaining concepts Providing written and printed materials (Handout) Group work Demonstration	Chapter 4 Short-Term Decisions	5Identify the costs involved in deciding whether to sell or further process materials. 6Identify the costs involved in deciding whether to retain or replace equipment. 7Identify the costs involved in deciding whether to eliminate an unprofitable segment.	4H	14
		Final exam comprehensive			15


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12. Infrastructure


a. Textbooks	Garrison and Noreen. Managerial Accounting, 9th ed., Publisher: Irwin-Mac Graw Hill URL address: www.mhhe.com/garrison (see Student Resources)
b. References	Jerry J. Weygandt, Managerial Accounting: Tools for Business Decision-Making, 3rd Ed. Wiley URL: www.wiley.com (see student resources) or go to: http://eu.he.wiley.com/WileyCDA/HigherEdTitle/productCd-0471661821.html
d. Electronic references, internet websites, etc	www. springer

13. The Plan of Improving the Course

a. Studying labor market needs.
b. Be informed of the experiences of other countries in the field of Financial Accounting .
c. Be informed of research work published in national and Financial journals in the field of Financial Accounting .


أ.م.د عبدالكريم عبدالقاي عودة
رئيس القسم




م.د. ماجد احمد محمد