



**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 2**

This course provides the framework for understanding and being able to apply and use management accounting information. In keeping with this orientation, the list of topics covered in this course includes an overview of management accounting; accounting information as a management tool, capital and operating budgeting; issues related to effective management control, and financial statement analysis from a management accounting perspective.

1. Educational Institution	Shatt Al-Arab University
2. Department / Center	Accounting
3. Course Title /Code	Managerial Accounting 2
4. Lecturer Name	Majid Ahmed Mohammed Al-Alanssari
5. Type of Teaching	Attendance
6. Academic Year /Term	2024-2025 - 1
7. Total No. of Teaching Hours	60
8. Date of Preparing this Course Description	01/09/2024

### **9. Course Objectives**

This course focuses on the use of accounting information as a tool in planning and controlling business organizations from a managerial perspective. The course also aims to analyze and evaluate management accounting information from the perspective of senior management.

Every effort is made to help students connect the concepts presented. Integration exercises are provided to 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 significantly improved management.

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

To provide greater managerial insight and more effective planning, monitoring, and decision making. Students are optionally directed to complete exercises (at the end of the book) that link chapter concepts to integrate learning objectives across chapters. These exercises will increase student interest as they create connections across chapters. Instead of seeing each chapter as an isolated set of learning objectives, students begin to see how “it all fits together” to provide greater managerial insight and more effective planning, monitoring, and decision making.

## 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	<b>Chapter One Budgetary Planning</b>	Explain the benefits of budgets. Understand the basics of effective budgeting.	4H	1
Concept Check Short Questions True or False Fill in the blanks	Explaining concepts Providing written and printed materials (Handout) Group work Demonstration	<b>Chapter One<sup>1</sup> Budgetary Planning</b>	Identify the budgets that make up the master budget. Describe the sources of preparing the income statement budget in the budget.	4H	2
Concept Check Short Questions True or False Fill in the blanks	Explaining concepts Providing written and printed materials (Handout) Group work Demonstration	<b>Chapter One Budgetary Planning</b>	Explain the main sections of the cash budget.	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	<b>Chapter One Budgetary Planning</b>	Explain the main sections of the cash budget.	4H	4
Concept Check Short Questions True or False	Explaining concepts Providing written and printed materials	<b>Chapter Two Capital Budgeting</b>	Statement of the inputs we need to prepare the capital budget	4H	5

Fill in the blanks	(Handout) Group work Demonstration				
Concept Check Short Questions True or False Fill in the blanks	Explaining concepts Providing written and printed materials (Handout) Group work Demonstration	<b>Chapter Two Capital Budgeting</b>	Description of the recovery period technique	4H	6
Concept Check Short Questions True or False Fill in the blanks	Explaining concepts Providing written and printed materials (Handout) Group work Demonstration	<b>Chapter Two Capital Budgeting</b>	Explain the net present value method.	4H	7
Concept Check Short Questions True or False Fill in the blanks	Explaining concepts Providing written and printed materials (Handout) Group work Demonstration	<b>Chapter Two Capital Budgeting</b>	Explain the net present value method.	4H	8
Concept Check Short Questions True or False Fill in the blanks	Explaining concepts Providing written and printed materials (Handout) Group work Demonstration	<b>Chapter Two Capital Budgeting</b>	Profitability index description.	4H	9
Concept Check Short Questions True or False Fill in the blanks	Explaining concepts Providing written and printed materials (Handout) Group work Demonstration	<b>Chapter Two Capital Budgeting</b>	Explain the internal rate of return method.	4H	10

	Practical examples and verbal problems	Review of the two chapters with applications of word problems from .previous exams	Raising the student's intellectual and practical ability	4H	
		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 Budget Control and Responsibility Accounting	Describe the concept of .budget control Evaluate the usefulness .of static budget reports Explain the development of flexible budgeting and the usefulness of flexible .budget reports	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 3 Budget Control and Responsibility Accounting	Describe the concept of responsibility .accounting Explain the features of responsibility reports for .cost centers Determine the content of responsibility reports for profit centers	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 3 Budget Control and Responsibility Accounting	Explain the basis and equation used in evaluating performance .in investment	4H	14
		Final exam comprehensive			15


## 12. Infrastructure

a. Textbooks	Garrison and Noreen. Managerial Accounting, 9th ed., Publisher: Irwin-Mac Graw Hill URL address: <a href="http://www.mhhe.com/garrison">www.mhhe.com/garrison</a> (see Student Resources)
b. References	Jerry J. Weygandt, Managerial Accounting: Tools for Business Decision-Making, 3rd Ed. Wiley URL:

	<a href="http://www.wiley.com">www.wiley.com</a> (see student resources) or go to: <a href="http://eu.he.wiley.com/WileyCDA/HigherEdTitle/productCd-0471661821.html">http://eu.he.wiley.com/WileyCDA/HigherEdTitle/productCd-0471661821.html</a>
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 .

  
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 رئيس القسم

