

الجامعة : كلية شط العرب الجامعة
 الكلية : كلية شط العرب الجامعة
 القسم : المحاسبة
 المرحلة : الرابعة
 اسم المحاضر الثلاثي : ماجد احمد محمد
 اللقب العلمي : مدرس مساعد
 المؤهل العلمي : ماجستير محاسبة
 مكان العمل : كلية شط العرب الجامعة



جمهورية العراق
 وزارة التعليم العالي والبحث العلمي
 جهاز الاشراف والتقويم العلمي

جدول الدروس الاسبوعي

الاسم					ماجد أحمد محمد
البريد الالكتروني					majidalanssari59@gmail.com
اسم المادة					Managerial Accounting in English 2
مقرر الفصل					
الهدف العام للمقرر					This course focuses on the use of accounting information as a tool in the planning and control of business organizations from a management perspective. The orientation of the course is to analyze and evaluate management accounting information from the perspective of senior management.
الأهداف الخاصة					The primary objective of the course is to provide the necessary framework to understand and be able to apply and use management accounting information. Consistent with this orientation, the list of topics covered in this course includes an overview of managerial accounting; accounting information as a managerial tool, capital and operational budgeting; issues related to effective management control, and financial statements analysis from a managerial accounting perspective.
الكتب المنهجية					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
المصادر الخارجية					Garrison and Noreen. Managerial Accounting, 9th ed., Publisher: Irwin-Mac Graw Hill URL address: www.mhhe.com/garrison (see Student Resources)
تقديرات الفصل					
الفصل الدراسي	المختبر	الامتحانات اليومية	المشروع	الامتحان النهائي	
24%	n/a	16%	-	60%	
معلومات اضافية					Teaching Methodology & Pedagogy The teaching methodology for this course is primarily interactive and participative. It centres on the theme of “active” and “continuous” learning. The class time is divided to specific modules comprising of: lecture; case presentation and discussion; presentation and discussion of the assignments by individual participants and teams; and, question and answer sessions.

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الاهداف	المادة العلمية	المادة النظرية	التاريخ	الاسبوع
1 Indicate the benefits of budgeting. 2 State the essentials of effective budgeting. 3 Identify the budgets that comprise the master budget. 4 Describe the sources for preparing the budgeted income statement. 5 Explain the principal sections of a cash budget. 6 Indicate the applicability of budgeting in nonmanufacturing companies.	Chapter 9 Budgetary Planning	Budgeting Basics • Budgeting & accounting • Benefits • Essentials of effective budgeting • Length of budget period • Budgeting process • Budgeting and human behavior • Budgeting and long-range planning • The master budget	28/02/2022	1
	Chapter 9 Budgetary Planning	Preparing the Operating Budgets • Sales Budget • Production Budget • Direct materials Budget • Direct labor Budget	06/03/2022	2
	Chapter 9 Budgetary Planning	• Manufacturing overhead • Selling & administrative expense • Budgeted income statement	20/03/2022	3
	Chapter 9 Budgetary Planning	• Cash Budget • Budgeted balance sheet	27/03/2022	4
	Chapter 9 Budgetary Planning	• Cash Budget • Budgeted balance sheet	03/03/2022	5

<p>1 Discuss capital budgeting evaluation, and explain inputs used in capital budgeting.</p> <p>2 Describe the cash payback technique.</p> <p>3 Explain the net present value method.</p> <p>4 Describe the profitability index.</p> <p>5 Explain the internal rate of return method.</p> <p>6 Describe the annual rate of return method.</p>	<p>Chapter 12 Planning for Capital Investments</p>	<p>Capital Budgeting Evaluation Process</p> <p>Cash Payback</p> <ul style="list-style-type: none"> • Calculation • Evaluation 	<p>10/04/2022</p>	<p>6</p>
	<p>Chapter 12 Planning for Capital Investments</p>	<p>Net Present Value Method</p> <ul style="list-style-type: none"> • Equal cash flows • Unequal cash flows • Choosing a discount rate • Simplifying assumptions • Comprehensive example 	<p>17/04/2022</p>	<p>7</p>
	<p>Chapter 12 Planning for Capital Investments</p>	<p>Additional Considerations</p> <ul style="list-style-type: none"> • Intangible benefits • Profitability index 	<p>24/04/2022</p>	<p>8</p>
	<p>Chapter 12 Planning for Capital Investments</p>	<p>Other Capital Budgeting Techniques</p> <ul style="list-style-type: none"> • Internal rate of return method 	<p>01/05/2022</p>	<p>9</p>
	<p>Chapter 12 Planning for Capital Investments</p>	<ul style="list-style-type: none"> • Comparing discounted cash flow methods • Annual rate of return method 	<p>08/05/2022</p>	<p>10</p>
	<p>Revision</p>	<p>Problems Solving</p>	<p>11/05/2022</p>	<p>11</p>
	<p><u>First Exam</u></p>		<p>15/05/2022</p>	<p>12</p>
<p>1 Describe the concept of budgetary control.</p> <p>2 Evaluate the usefulness of static budget reports.</p> <p>3 Explain the development of flexible budgets and the usefulness of flexible budget reports.</p> <p>4 Describe the concept of responsibility accounting.</p> <p>5 Indicate the features of responsibility reports for cost centers.</p> <p>6 Identify the content of responsibility reports for profit centers</p>	<p>Chapter 10 Budgetary Control and Responsibility Accounting</p>	<p>The Concept of Budgetary Control</p> <ul style="list-style-type: none"> • Budget reports • Control activities • Reporting systems <p>Static Budget Reports</p> <ul style="list-style-type: none"> • Examples • Uses and limitations 	<p>22/05/2022</p>	<p>13</p>

7 Explain the basis and formula used in evaluating performance in investment centers.				
	Chapter 10 Budgetary Control and Responsibility Accounting	<p>Flexible Budgets</p> <ul style="list-style-type: none"> • Why flexible budgets? • Development • Case study • Reports • Management by exception <p>The Concept of Responsibility Accounting</p> <ul style="list-style-type: none"> • Controllable vs. noncontrollable • Reporting system 	01/06/2022	14
	Comprehensive Final Examination		08/06/2022	15

توقيع رئيس القسم :

توقيع الاستاذ: