

MODULE DESCRIPTION FORM

نموذج وصف المادة الدراسية

Management Accounting -Level 1

Module Information				
معلومات المادة الدراسية				
Module Title	Management Accounting 2		Module Delivery	
Module Type	core		☒ Theory ☒ Lecture ☒ Lab ☒ Tutorial ☐ Practical ☒ Seminar	
Module Code	AT412			
ECTS Credits	7			
SWL (hr/sem)	175			
Module Level	4	Semester of Delivery		8
Accounting Department	BMT	College	TCMM	
Module Leader	Waadullah Maan Waadullah		e-mail	waadallah.maan@ntu.edu.iq
Module Leader's Acad. Title	Assistant Teacher		Module Leader's Qualification	master
Module Tutor	Waadullah Maan Waadullah		e-mail	Waadmaan25@gmail.com
Peer Reviewer Name	Dr. Waled Khaled		e-mail	Wakeed_khalid@ntu.edu.iq
Scientific Committee Approval Date	1/8/2024		Version Number	

Relation with other Modules			
العلاقة مع المواد الدراسية الأخرى			
Prerequisite module	None		Semester
Co-requisites module	None		Semester

Module Aims, Learning Outcomes and Indicative Contents

أهداف المادة الدراسية ونتائج التعلم والمحتويات الإرشادية

Module Objectives أهداف المادة الدراسية	This course aims to: 1. Clarify and apply the concept of management accounting, its objectives, and the role it plays in the organization, and identify the differences between it and financial accounting. 2. Introduce the student to the term cost, different cost classifications, and their behavior. 3. Introduce the student to the most important methods used in cost estimation. 4. Analyze and apply the break-even analysis method (analysis of the relationships between cost, volume, and profit). 5. Enable the student to deal with the analysis and planning tools necessary for making administrative decisions. 6. Prepare various budgets (comprehensive budget). 7. Learn about the concept of decentralization and how to account for responsibility centers and prepare performance reports. 8. Analyze costs and revenues to make short-term decisions. 9. Use different evaluation methods for capital investment decisions.
Module Learning Outcomes مخرجات التعلم للمادة الدراسية	Management accounting is an essential tool in the hands of management to plan and evaluate the performance of the organization. This course aims to provide students with the skills and knowledge necessary to make sound management decisions. The most important learning outcomes of the Management Accounting course: Understanding and application: Understanding the basic principles of management accounting and its role in supporting the decision-making process. Applying management accounting concepts in analyzing financial and non-financial data. The ability to design and develop management accounting information systems. Analysis and evaluation skills: Analyzing financial and non-financial data to evaluate the performance of the organization. Evaluating investment projects and making decisions about them. Analyzing costs and making pricing decisions. Decision-making skills: Using accounting information to make strategic and operational decisions. Assessing risks and opportunities to make informed decisions. Improving the decision-making process by providing the necessary information. Communication skills: Communicating effectively with management and other employees about accounting issues. Providing clear and concise reports on accounting results. Defending accounting decisions made. The Management Accounting course will contribute to: Improving decision-making skills: The course helps you understand the costs and benefits associated with each decision, allowing you to make more informed decisions.

	Develop analytical skills: You will learn how to analyze complex data and draw useful conclusions. Enhance communication skills: You will need to communicate clearly with management and other employees about accounting information. Increase awareness of the importance of accounting information: You will realize the importance of accounting information in achieving the organization's goals.
Indicative Contents المحتويات الإرشادية	Main contents of the course: Introduction to management accounting: Definition of management accounting and its objectives. The importance of management accounting in the decision-making process. The difference between management accounting and financial accounting. Planning and control: Financial planning process. Operating budget and capital budget. Performance control methods. Deviation analysis. Cost analysis: Cost classification (fixed, variable, direct, indirect). Calculation of product cost. Break-even analysis. Profitability analysis. Performance evaluation: Key performance indicators (KPIs). Management performance reports. Value-added analysis. Decision making: Short-term and long-term decision analysis. Time value of money analysis. Decision-making techniques (extreme point analysis, expected value analysis). Cost centers: Types of cost centers. Evaluation of cost center performance. Allocation of indirect costs. Accounting information systems: The importance of accounting information systems in supporting the decision-making process. Management accounting programs. Strategic management accounting: The role of management accounting in achieving strategic objectives. Value chain analysis. Strategic performance management.

Learning and Teaching Strategies

استراتيجيات التعلم والتعليم

Strategies	The Learning and Teaching Strategies for management accounting module are designed to engage students in active learning, foster critical thinking, and provide practical, real-world applications of strategic concepts. A variety of teaching approaches can be employed to cater to different learning styles and ensure that students gain both theoretical knowledge and practical skills.
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	1. Lectures and Interactive Presentations Purpose: To introduce key concepts, frameworks, and theories of management accounting. Strategy: Deliver content through multimedia presentations, case examples, and real-time business scenarios. Encourage interaction by incorporating Q&A sessions, in-class polls, and discussions during lectures. Outcome: Students will gain foundational knowledge and understanding of core management accounting concepts. 2. Case Study Analysis Purpose: To enable students to apply cost accounting theories to real-world business situations. Strategy: Use detailed case studies from various industries to encourage students to analyze and diagnose business problems. Students will be asked to propose strategic solutions based on their understanding of the subject. Outcome: Students will develop critical thinking and problem-solving skills by linking theory with practice. 3. Group Work and Collaborative Learning Purpose: To foster teamwork, leadership, and collaborative problem-solving. Strategy: Organize students into small groups to work on projects, presentations, or strategic analyses. Group work can involve analyzing a company's strategy, formulating a new strategy, or simulating decision-making processes. Outcome: Students will enhance their ability to work in teams, lead discussions, and make collaborative decisions. 4. Problem-Based Learning (PBL) Purpose: To encourage students to develop solutions to complex, open-ended business problems. Strategy: Present students with real or simulated strategic challenges faced by businesses. Students must work in groups or individually to research, analyze, and propose solutions. Outcome: Students will strengthen their research, analytical, and problem-solving skills.
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Student Workload (SWL)			
الحمل الدراسي للطالب محسوب لـ ١٥ أسبوعا			
Structured SWL (h/sem) (Lecture+Labs) الحمل الدراسي المنتظم للطالب خلال الفصل	108	Structured SWL (h/w) الحمل الدراسي المنتظم للطالب أسبوعيا	7.2
Unstructured SWL (h/sem) الحمل الدراسي غير المنتظم للطالب خلال الفصل	67	Unstructured SWL (h/w) الحمل الدراسي غير المنتظم للطالب أسبوعيا	4.4
Total SWL (h/sem) الحمل الدراسي الكلي للطالب خلال الفصل	175		

Module Evaluation				
تقييم المادة الدراسية				
	Time/Number	Weight (Marks)	Week Due	Relevant Learning Outcome

Formative assessment	Quizzes	2	10% (10)	5 and 10	LO #1, #2 and #3, #8
	Assignments	2	10% (10)	4 and 12	LO #3, #4 and #6, #7
	Projects / Lab.	1	10% (10)	13	All
	Report				
Summative assessment	Midterm Exam	2hr	10% (10)	7	LO #1 - #7
	Final Exam	3hr	60% (50)	16	All
Total assessment			100% (100 Marks)		

Delivery Plan (Weekly Syllabus)

المنهاج الاسبوعي النظري

Week	
Week 1	The nature of management accounting
Week 2	The framework of management accounting
Week 3	Cost concepts associated with management accounting
Week 4	Cost classification associated with management accounting
Week 5	Costs and the decision-making process
Week 6	Costs and the decision-making process
Week 7	Cost behavior
Week 8	Cost behavior
Week 9	Break-even Analysis and Profit Planning
Week 10	Break-even Analysis and Profit Planning
Week 11	Break-even Analysis and Profit Planning
Week 12	Making Decisions
Week 13	Making Decisions
Week 14	Comparing Alternatives
Week 15	Comparing Alternatives
Week 16	Final Exam

Delivery Plan (Weekly Lab. Syllabus)

المنهاج الاسبوعي المختبر

	Material Covered
Week 1	Case studies
Week 2	Case studies

Week 3	Case studies
Week 4	Case studies
Week 5	Case studies
Week 6	Case studies
Week 7	Case studies

Learning and Teaching Resources مصادر التعلم والتدريس		
	Text	Available in the Library?
Required Texts	T. horngren Introduction to management accounting, charles	Yes
Recommended Texts		
Websites		

Grading Scheme مخطط الدرجات				
Group	Grade	التقدير	Marks %	Definition
Success Group (50 - 100)	A - Excellent	امتياز	90 - 100	Outstanding Performance
	B - Very Good	جيد جدا	80 - 89	Above average with some errors
	C - Good	جيد	70 - 79	Sound work with notable errors
	D - Satisfactory	متوسط	60 - 69	Fair but with major shortcomings
	E - Sufficient	مقبول	50 - 59	Work meets minimum criteria
Fail Group (0 – 49)	FX – Fail	راسب (قيد المعالجة)	(45-49)	More work required but credit awarded
	F – Fail	راسب	(0-44)	Considerable amount of work required
Note: Marks Decimal places above or below 0.5 will be rounded to the higher or lower full mark (for example a mark of 54.5 will be rounded to 55, whereas a mark of 54.4 will be rounded to 54. The University has a policy NOT to condone "near-pass fails" so the only adjustment to marks awarded by the original marker(s) will be the automatic rounding outlined above.				